



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF WEST END TE KURA O MORERE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of West End Te Kura O Morere's (the School). The Auditor-General has appointed me, David Fraser using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 21, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expenses, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Board of Trustee schedule included under the School Directory page and the Analysis of Variance, and Kiwisport statement, included as an appendices, but does not include the financial statements, and our auditor's report thereon.


Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the School.



David Fraser
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

WEST END TE KURA O MORERE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 2265
Principal: Mike Clarke
School Address: Bonithon Ave, NEW PLYMOUTH
School Postal Address: Bonithon Ave, NEW PLYMOUTH , 4310
School Phone: 06 758 9331
School Email: office@westendnp.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expires/ Expired
Boyd Benton	Chairperson	Elected	Business Analyst	Jun 2022
Mike Clarke	Principal	ex Officio		
Andrew Sherman	Parent Rep	Elected	N/a	May 2019
Dianne Roberts	Parent Rep	Elected	Chart.Accountant	Jun 2022
Mark Dickie	Parent Rep	Elected	Teacher	Jun 2022
Chris Pye	Parent Rep	Elected	Project Manager	Jun 2022
Dean Larsen	Parent Rep	Elected	N/a	May 2019
Wayne Boyd	Parent Rep	Elected	N/a	May 2019
Hilary Takarangi	Parent Rep	Elected	Teacher	Jun 2022
Michael Ellem	Parent Rep	Elected	Engineer	Jun 2022
Patuwahine Maxwell	Parent Rep	Elected	Unsure	Jun 2022
Peter Horne	Staff Rep	Elected	Teacher	Jun 2022

Accountant / Service Provider: Education Services Ltd



WEST END TE KURA O MORERE

Annual Report - For the year ended 31 December 2019

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West End Te Kura O Morere

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Boyd Benton
Full Name of Board Chairperson

MICHAEL ROSS CLARKE
Full Name of Principal

B Benton
Signature of Board Chairperson

McClarke
Signature of Principal

29th May 2020
Date:

29th May 2020
Date:

West End Te Kura O Morere
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,533,661	2,260,263	2,435,722
Locally Raised Funds	3	144,488	50,250	99,238
Interest Income		8,634	10,500	9,050
Gain on Sale of Property, Plant and Equipment		424	-	594
		<u>2,687,207</u>	<u>2,321,013</u>	<u>2,544,604</u>
Expenses				
Locally Raised Funds	3	61,616	2,000	45,029
Learning Resources	4	1,913,095	1,685,209	1,799,822
Administration	5	164,659	136,714	117,283
Finance		2,003	1,647	2,335
Property	6	414,879	438,380	443,340
Depreciation	7	76,153	68,817	73,270
Loss on Disposal of Property, Plant and Equipment		153	-	-
		<u>2,632,558</u>	<u>2,332,767</u>	<u>2,481,079</u>
Net Surplus / (Deficit) for the year		54,649	(11,754)	63,525
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>54,649</u>	<u>(11,754)</u>	<u>63,525</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

West End Te Kura O Morere
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		484,643	428,799	421,118
Total comprehensive revenue and expense for the year Capital Contributions from the Ministry of Education		54,649	(11,754)	63,525
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	23	<u>539,292</u>	<u>417,045</u>	<u>484,643</u>
Retained Earnings		539,292	417,045	484,643
Equity at 31 December		<u>539,292</u>	<u>417,045</u>	<u>484,643</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

**West End Te Kura O Morere
Statement of Financial Position**

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	348,455	2,616	241,478
Accounts Receivable	9	130,043	109,395	147,839
GST Receivable		-	3,505	8,404
Prepayments		7,967	665	7,513
Inventories	10	1,353	1,888	1,877
Investments	11	185,000	140,000	185,000
		<u>672,818</u>	<u>258,069</u>	<u>592,111</u>
Current Liabilities				
GST Payable		2,490	-	-
Accounts Payable	13	151,497	129,573	161,878
Revenue Received in Advance	14	39	-	3,936
Provision for Cyclical Maintenance	15	162,177	43,268	160,836
Finance Lease Liability - Current Portion	16	9,735	2,029	10,500
Funds held for Capital Works Projects	17	51,050	-	10,169
		<u>376,988</u>	<u>174,870</u>	<u>347,319</u>
Working Capital Surplus/(Deficit)		295,830	83,199	244,792
Non-current Assets				
Property, Plant and Equipment	12	293,538	333,846	290,527
		<u>293,538</u>	<u>333,846</u>	<u>290,527</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	43,268	-	39,332
Finance Lease Liability	16	6,808	-	11,344
		<u>50,076</u>	<u>-</u>	<u>50,676</u>
Net Assets		<u><u>539,292</u></u>	<u><u>417,045</u></u>	<u><u>484,643</u></u>
Equity		<u><u>539,292</u></u>	<u><u>417,045</u></u>	<u><u>484,643</u></u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.

West End Te Kura O Morere
Statement of Cash Flows
For the year ended 31 December 2019

	2019	2019	2018
Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	561,458	504,740	573,105
Locally Raised Funds	140,316	50,250	103,270
Goods and Services Tax (net)	10,894	-	(4,899)
Payments to Employees	(317,899)	(253,332)	(326,959)
Payments to Suppliers	(253,460)	(451,114)	(229,146)
Interest Paid	(2,003)	(1,647)	(2,335)
Interest Received	8,987	10,500	9,484
Net cash from Operating Activities	<u>148,293</u>	<u>(140,603)</u>	<u>122,520</u>
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	43	-	357
Purchase of PPE (and Intangibles)	(75,344)	(69,200)	(66,990)
Net cash from Investing Activities	<u>(75,301)</u>	<u>(69,200)</u>	<u>(66,633)</u>
Cash flows from Financing Activities			
Finance Lease Payments	(6,735)	(10,965)	(4,811)
Painting contract payments	-	-	(17,306)
Funds Held for Capital Works Projects	40,720	-	(15,676)
Net cash from Financing Activities	<u>33,985</u>	<u>(10,965)</u>	<u>(37,793)</u>
Net increase/(decrease) in cash and cash equivalents	<u><u>106,977</u></u>	<u><u>(220,768)</u></u>	<u><u>18,094</u></u>
Cash and cash equivalents at the beginning of the year	8 241,478	223,384	223,384
Cash and cash equivalents at the end of the year	8 <u><u>348,455</u></u>	<u><u>2,616</u></u>	<u><u>241,478</u></u>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.

West End Te Kura O Morere

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

West End Te Kura O Morere (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Cyclical Maintenance Provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 15.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Buildings	40 years
Building Improvements	20 years
Furniture and Equipment	5-10 years
Information and Communication	5 years
Library Resources	8 years

Leased assets are depreciated over the life of the lease.



l) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

n) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

q) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

s) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

t) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.



u) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

v) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

w) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

x) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	488,575	492,740	481,780
Teachers' Salaries Grants	1,649,635	1,473,720	1,553,929
Use of Land and Buildings Grants	326,844	275,916	321,681
Resource Teachers Learning and Behaviour Grants	1,233	-	-
Other MoE Grants	67,374	17,887	78,332
	<u>2,533,661</u>	<u>2,260,263</u>	<u>2,435,722</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	21,887	19,500	20,636
Bequests & Grants	56,400	28,000	34,700
Activities	48,034	750	35,168
Trading	939	2,000	1,176
Fundraising	17,228	-	5,841
Other Revenue	-	-	1,717
	<u>144,488</u>	<u>50,250</u>	<u>99,238</u>
Expenses			
Activities	52,116	-	40,422
Trading	2,080	2,000	1,125
Fundraising (Costs of Raising Funds)	7,420	-	3,482
	<u>61,616</u>	<u>2,000</u>	<u>45,029</u>
Surplus for the year Locally raised funds	<u>82,872</u>	<u>48,250</u>	<u>54,209</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	34,779	42,850	41,431
Library Resources	1,642	2,500	1,858
Employee Benefits - Salaries	1,866,187	1,627,859	1,751,006
Staff Development	10,487	12,000	5,527
	<u>1,913,095</u>	<u>1,685,209</u>	<u>1,799,822</u>



5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	4,315	4,584	4,720
Board of Trustees Fees	3,665	5,000	3,475
Board of Trustees Expenses	2,329	2,700	665
Communication	3,942	5,350	4,778
Consumables	13,562	17,400	11,645
Operating Lease	-	-	83
Other	20,027	24,960	18,997
Employee Benefits - Salaries	97,333	52,060	47,017
Insurance	8,086	7,500	8,293
Service Providers, Contractors and Consultancy	11,400	17,160	17,610
	<u>164,659</u>	<u>136,714</u>	<u>117,283</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	38,592	41,500	21,712
Cyclical Maintenance Expense	5,277	3,936	5,540
Grounds	5,709	10,500	6,860
Heat, Light and Water	18,060	16,800	18,993
Rates	3,757	3,600	3,603
Repairs and Maintenance	15,793	37,995	12,018
Use of Land and Buildings	326,844	275,916	321,681
Security	847	1,000	716
Employee Benefits - Salaries	-	47,133	52,217
	<u>414,879</u>	<u>438,380</u>	<u>443,340</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings	2,838	2,666	2,838
Building Improvements	6,554	5,557	5,917
Furniture and Equipment	21,887	18,128	19,301
Information and Communication Technology	29,782	28,713	30,571
Leased Assets	11,376	10,146	10,803
Library Resources	3,716	3,607	3,840
	<u>76,153</u>	<u>68,817</u>	<u>73,270</u>

8. Cash and Cash Equivalents

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	196,082	2,616	94,736
Bank Call Account	92,373	-	86,742
Short-term Bank Deposits	60,000	-	60,000
Cash equivalents for Cash Flow Statement	<u>348,455</u>	<u>2,616</u>	<u>241,478</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

Of the \$348,455 Cash and Cash Equivalents, \$51,050 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	-	110	-
Banking Staffing Underuse	3,906	-	11,063
Interest Receivable	2,559	3,346	2,912
Teacher Salaries Grant Receivable	123,578	105,939	133,864
	<u>130,043</u>	<u>109,395</u>	<u>147,839</u>

Receivables from Exchange Transactions	2,559	3,456	2,912
Receivables from Non-Exchange Transactions	127,484	105,939	144,927
	<u>130,043</u>	<u>109,395</u>	<u>147,839</u>

10. Inventories

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	1,353	1,888	1,877
	<u>1,353</u>	<u>1,888</u>	<u>1,877</u>

11. Investments

The School's investment activities are classified as follows:

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	185,000	140,000	185,000
Total Investments	<u>185,000</u>	<u>140,000</u>	<u>185,000</u>



12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	61,180	-	-	-	(2,838)	58,342
Building Improvements	70,986	21,657	-	-	(6,554)	86,089
Furniture and Equipment	69,609	42,207	(2,316)	-	(21,887)	87,614
Information and Communication Techn	54,267	9,963	-	-	(29,782)	34,448
Leased Assets	20,063	5,092	(153)	-	(11,376)	13,626
Library Resources	14,422	2,713	-	-	(3,716)	13,419
Balance at 31 December 2019	290,527	81,632	(2,469)	-	(76,153)	293,538

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	113,534	(55,192)	58,342
Building Improvements	156,495	(70,406)	86,089
Furniture and Equipment	358,315	(270,701)	87,614
Information and Communication	207,205	(172,757)	34,448
Leased Assets	31,324	(17,698)	13,626
Library Resources	133,943	(120,524)	13,419
Balance at 31 December 2019	1,000,816	(707,278)	293,538

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	64,019	-	-	-	(2,838)	61,180
Building Improvements	36,653	40,250	-	-	(5,917)	70,986
Furniture and Equipment	77,294	11,616	-	-	(19,301)	69,609
Information and Communication Techn	73,671	11,167	-	-	(30,571)	54,267
Leased Assets	21,500	9,947	(581)	-	(10,803)	20,063
Library Resources	14,305	3,957	-	-	(3,840)	14,422
Balance at 31 December 2018	287,442	76,937	(581)	-	(73,270)	290,527

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	113,534	(52,354)	61,180
Building Improvements	134,837	(63,851)	70,986
Furniture and Equipment	320,713	(251,104)	69,609
Information and Communication	197,866	(143,599)	54,267
Leased Assets	38,318	(18,255)	20,063
Library Resources	131,230	(116,808)	14,422
Balance at 31 December 2018	936,498	(645,971)	290,527

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	13,109	7,715	13,006
Accruals	3,896	4,720	4,052
Capital Accruals for PPE Items	67	-	-
Employee Entitlements - Salaries	123,578	105,939	133,864
Employee Entitlements - Leave Accrual	10,847	11,199	10,956
	<u>151,497</u>	<u>129,573</u>	<u>161,878</u>
Payables for Exchange Transactions	151,497	129,573	161,878
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>151,497</u>	<u>129,573</u>	<u>161,878</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other Income In Advance	39	-	3,936
	<u>39</u>	<u>-</u>	<u>3,936</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	200,168	39,332	194,628
Increase to the Provision During the Year	5,277	3,936	5,540
Provision at the End of the Year	<u>205,445</u>	<u>43,268</u>	<u>200,168</u>
Cyclical Maintenance - Current	162,177	43,268	160,836
Cyclical Maintenance - Term	43,268	-	39,332
	<u>205,445</u>	<u>43,268</u>	<u>200,168</u>

16. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	10,153	2,029	11,307
Later than One Year and no Later than Five Years	6,872	-	11,825
	<u>17,025</u>	<u>2,029</u>	<u>23,132</u>

17. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Heating Upgrade	<i>completed</i>	10,589	21,657	32,246	-	-
Library/Central Learning Hub	<i>in progress</i>	(420)	87,647	36,177	-	51,050
Totals		10,169	109,304	68,423	-	51,050

Represented by:

Funds Held on Behalf of the Ministry of Education	51,050
Funds Due from the Ministry of Education	-
Totals	51,050

	2018	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Heating Upgrade	<i>in progress</i>	-	156,984	146,395	-	10,589
Library/Central Learning Hub	<i>in progress</i>	-	-	420	-	(420)
Library Reroof	<i>completed</i>	26,006	(23,897)	2,109	-	-
Block B Classrooms Re-roof	<i>completed</i>	-	23,821	23,821	-	-
Totals		26,006	156,908	172,745	-	10,169

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.



19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,665	3,475
Full-time equivalent members	0.18	0.15
<i>Leadership Team</i>		
Remuneration	327,504	333,890
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	331,169	337,365
Total full-time equivalent personnel	3.18	3.15

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	18 - 19	17 - 18
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	-	-
	0.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2019 Actual	2018 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

There are no capital commitments as at 31 December 2019 (Capital commitments at 31 December 2018: nil).

(b) Operating Commitments

There are no operating commitments as at 31 December 2019 (Operating commitments at 31 December 2018: nil).

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

24. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	348,455	2,616	241,478
Receivables	130,043	109,395	147,839
Investments - Term Deposits	185,000	140,000	185,000
Total Financial assets measured at amortised cost	663,498	252,011	574,317
Financial liabilities measured at amortised cost			
Payables	151,497	129,573	161,878
Borrowings - Loans	-	-	-
Finance Leases	16,543	2,029	21,844
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	168,040	131,602	183,722



25. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

27. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 11 Investments:
Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements.

28. New Plymouth Group Mowing Scheme

West End Te Kura O Morere is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

Total Equity as at 31/12/19	\$	54,243
West End Te Kura O Morere Share	\$	2,583
Total Equity as at 31/12/18	\$	59,862
West End Te Kura O Morere Share	\$	2,850



West End Te Kura Ō Mōrere

Bonithon Avenue, New Plymouth
Principal : MIKE CLARKE

Phone No. (06) 7589 331 : Fax No. (06) 7589 329
Email : office@westendnp.school.nz

Statement on use of 2019 West End Te Kura Ō Mōrere KIWI SPORT FUNDING

The total 2019 Kiwi Sport Year 1-8 Funding payment was \$5,415.99 comprising

West End School 2019 usage was a contribution towards assisting the identified specific project as follows :

- \$5,704.00 related to transport/bus hire costs for 6 x junior classes
- \$9,405.00 junior classes instructional lessons at New Plymouth's Aquatic Centre (Term 2, 2019)

TOTAL = \$ 15,109.00

Mike Clarke
Principal
West End Te Kura Ō Mōrere
NEW PLYMOUTH

Analysis of Variance Reporting



School Name:	West End Te Kura Ō Mōreke	School Number:	2265
Strategic Aim:	To gain equitable outcomes for all students by improving achievement levels for targeted Year 3-4 students so they are able to meet the appropriate expected curriculum level and participate fully in the New Zealand education system.		
Annual Aim:	We have a school wide aim across all curriculum levels to improve the outcomes for targeted Year 3-4 students. A driving force in this is the need to strengthen our whanau engagement with the school and their children's learning and achievement. The aim will continue to underpin a great deal of our wider school professional discussion and development.		
Target:	Identified 26, Year 3-4 students below the expected curriculum level in Reading (16 boys (61.5%) – 10 Maori boys (62.5%)/ 10 girls (38%) – 3 Maori girls (30%).		
Baseline Data:	After analysing our 2018 data and taking into account students who have left, 26/122 (21%) of our current Year 3-4 students – 26/353 (7%) whole school, are achieving below the expected curriculum level in Reading. Within this targeted group, Maori are represented by 13 pupils (11%) of the total school cohort of 116 Maori pupils. Students were assessed using the following assessment tools: running records, Star, AsTTle, teacher observation and Probe to form an OTJ of each child's academic achievement.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																														
<ul style="list-style-type: none"> For 2019, we had a school wide focus on targeted students who are below the expected achievement level for Years 3-4. We identified at risk students and discussed data with classroom teachers. Targets lists were put on to SMS to be accessible for all staff with dates for regular data input on target students in preparation for team discussions and sharing with parents/whanau. We placed target students into intervention groups for specific assistance and ensured that the programmes met specific individual needs. Teachers were encouraged and supported to attend relevant professional development courses and share effective practice across the staff. There was continued teacher monitoring and feedback at Team/Staff meetings by using 	<p>Beginning 2019 target group based on EOY 2018 below expected curriculum level data as follows:</p> <p>26/26 below – 16 boys, 10 girls</p> <p>13/26 Maori – 10 boys, 3 girls</p> <p>Results for target students based on 26 pupils at the beginning of the year and 24 pupils at the end of year.</p> <p>After 3 years at school:</p> <table border="0"> <tr> <td></td> <td>Term 1</td> <td>Term 4</td> </tr> <tr> <td>Well Below</td> <td>27% (4)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>73% (11)</td> <td>50% (7)</td> </tr> <tr> <td>At</td> <td>0% (0)</td> <td>21% (3)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>29% (4)</td> </tr> </table> <p>Year 4:</p> <table border="0"> <tr> <td></td> <td>Term 1</td> <td>Term 4</td> </tr> <tr> <td>Well Below</td> <td>18% (2)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>5% (5)</td> <td>30% (3)</td> </tr> <tr> <td>At</td> <td>27% (3)</td> <td>30% (3)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>40% (4)</td> </tr> </table> <p>Of the target students, the following must be noted:</p> <ul style="list-style-type: none"> 2 students with an intellectual disability 		Term 1	Term 4	Well Below	27% (4)	0% (0)	Below	73% (11)	50% (7)	At	0% (0)	21% (3)	Above	0% (0)	29% (4)		Term 1	Term 4	Well Below	18% (2)	0% (0)	Below	5% (5)	30% (3)	At	27% (3)	30% (3)	Above	0% (0)	40% (4)	<ul style="list-style-type: none"> West End Te Kura Ō Mōreke has continued to maintain strong classroom instructional Reading programmes with explicit, effective intervention programmes across all areas of the school. Sharp Reading (Years 3-4) has continued to be beneficial for targeted pupils. Professional development opportunities accessed through Taranaki Literacy Association. Term 1-4 monitoring of targeted students with specific assessment entered onto SMS. Teacher reflective document entered termly on Target pupils, tracking progress and next steps in learning. Use of current school wide interventions to support children, e.g. Rainbow Reading, Buddy Reading, Tuakana Teina model, Sharp Reading. 	<ul style="list-style-type: none"> Identification of students who are below/well below expected Reading level to form cohort of Target Reading groups for 2020. Continued implementation across Years 3-4 of Sharp Reading to support targeted students. Continued use of e-AsTTle Reading to support teachers in Reading judgements across target groups. Continue to strengthen whanau engagement through West End Te Kura Ō Mōreke whanau hui group. Tumuaki continuing to be involved in MAC cluster 2020 with the central focus being lifting Maori student achievement. Teacher attendance at National Literacy Conference in 2020 held in New Plymouth. Continued purchasing of resources to support 2020 target group.
	Term 1	Term 4																															
Well Below	27% (4)	0% (0)																															
Below	73% (11)	50% (7)																															
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Above	0% (0)	40% (4)																															

<p>spreadsheet analysis and team discussions centred round targeted students through our SMS.</p> <ul style="list-style-type: none"> We had a SETL focus on raising achievement particularly for our priority learners. We continued to build on our staff cultural responsiveness, pedagogy and competence through Te Reo Tikanga opportunities. Staff took advantage of related PLD to upskill. STAR and e-AsTTle was continued to be used to refine assessment techniques/next steps in students' reading. Terms 1-4 target student reflections made by teachers detailing progress, teaching practices and where to next for identified students. 	<ul style="list-style-type: none"> 1 child with a chromosomal disorder 1 child with autism 1 ESOL student <p>Maori Achievement</p> <p>After 3 years at school</p> <table border="1"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well Below</td> <td>14% (1)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>86% (6)</td> <td>29% (2)</td> </tr> <tr> <td>At</td> <td>0% (0)</td> <td>43% (2)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>29% (2)</td> </tr> </tbody> </table> <p>Year 4</p> <table border="1"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well Below</td> <td>17% (1)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>33% (2)</td> <td>17% (1)</td> </tr> <tr> <td>At</td> <td>50% (3)</td> <td>17% (1)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>67% (4)</td> </tr> </tbody> </table> <p>Maori Boys after 3 years at school</p> <table border="1"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well below</td> <td>17% (1)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>83% (5)</td> <td>33% (2)</td> </tr> <tr> <td>At</td> <td>0% (0)</td> <td>50% (3)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>17% (1)</td> </tr> </tbody> </table> <p>Year 4 Maori Boys</p> <table border="1"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> </thead> <tbody> <tr> <td>Well below</td> <td>25% (1)</td> <td>0% (0)</td> </tr> <tr> <td>Below</td> <td>20% (1)</td> <td>25% (1)</td> </tr> <tr> <td>At</td> <td>50% (2)</td> <td>25% (1)</td> </tr> <tr> <td>Above</td> <td>0% (0)</td> <td>50% (2)</td> </tr> </tbody> </table>		Term 1	Term 4	Well Below	14% (1)	0% (0)	Below	86% (6)	29% (2)	At	0% (0)	43% (2)	Above	0% (0)	29% (2)		Term 1	Term 4	Well Below	17% (1)	0% (0)	Below	33% (2)	17% (1)	At	50% (3)	17% (1)	Above	0% (0)	67% (4)		Term 1	Term 4	Well below	17% (1)	0% (0)	Below	83% (5)	33% (2)	At	0% (0)	50% (3)	Above	0% (0)	17% (1)		Term 1	Term 4	Well below	25% (1)	0% (0)	Below	20% (1)	25% (1)	At	50% (2)	25% (1)	Above	0% (0)	50% (2)	<ul style="list-style-type: none"> Resources purchased to support students (text/SRA).
	Term 1	Term 4																																																												
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Year 3 Maori Girls		Term 1	Term 4
Well below		0% (0)	0% (0)
Below		100% (1)	0% (0)
At		0% (0)	0% (0)
Above		0% (0)	100% (1)

Year 4 Maori Girls		Term 1	Term 4
Well below		0% (0)	0% (0)
Below		50% (1)	0% (0)
At		50% (1)	0% (0)
Above		0% (0)	100% (2)

Planning for next year:

- For 2020, we will have a school wide focus on targeted students who are below the expected achievement level in Years 2-4 across the school.
- Identify at risk students and discuss data with classroom teachers.
- Putting target lists on SMS to be accessible for all staff with dates for regular data input on target students in preparation for team discussions and/or sharing with parents and whanau.
- Use of school wide termly Target Reflection documentation, detailing progress made and next steps.
- Continue to encourage and support teachers to attend relevant professional development course and share effective practice.
- A continuation of teacher monitoring and feedback at team and staff meetings by using spreadsheet analysis and team discussions centred around targeted students through our SMS.
- SETL focus on raising student achievement particularly for our priority learners.
- To continue to build on our staff cultural responsiveness, pedagogy and competence through Te Reo and Tikanga opportunities.
- To take advantage of relating PLD to upskill our teaching staff (National Literacy Conference held in New Plymouth in 2020).
- Continued use of e-AsTTle and STAR to help form next steps in students' reading.



Analysis of Variance Reporting



School Name:	West End Te Kura Ō Mōrere New Plymouth School Number: 2265
Strategic Aim:	To gain equitable outcomes for all students by improving the achievement levels for targeted Year 2/3/4 students so they are able to meet the appropriate Expected Curriculum level and participate fully in the New Zealand education system.
Annual Aim:	We have a school wide aim across all curriculum levels to improve the outcomes for targeted Yr 2-4 students. A driving force in this is the need to strengthen whanau engagement with the school and their children's learning and achievement. This aim will continue to underpin a great deal of our wider school professional discussion and development.
Target:	Identified x77 Year 2-4 students Below the Expected Curriculum level in Writing (50 Boys (65%) – 21 Maori Boys (42%) / 27 Girls (35%) – 10 Maori Girls (37%)) X 31 (40%) Maori Students
Baseline Data:	After analysing our 2018 data and taking account of students who have left, x77/188 (41%) of our current Year 2-4 students are achieving below the standard in Writing. Within this target group Maori x 31 (26%) of total school cohort of 116 Maori students. Students were assessed using Moderation (using the Exemplars) OTJs & the e-AsTTle Rubric was used for our Year 2-4 students with staff feeling this gave a more accurate measure of achievement in their Writing. It is our intention to use this again for 2020. Continued cross school moderation will be a feature to achieve reliable/consistent judgements of children's writing.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																														
<ul style="list-style-type: none"> We restarted our Responsive Writing programme for those identified Target students. To continue teacher monitoring of Targeted Students through SMS to identify trends and needs. Continue cross-school (both in-school) e-AsTTle writing moderation tools to achieve consistency in marking of student work. Sharing with the wider parent community through teacher/parent discussion about the marking/next steps in children's writing. To continue to strengthen links with our Maori community and involved whanau more actively in their children's learning. To take advantage of any relevant Professional Development arising from the Taranaki Literacy Association Membership. Continued use of Teacher Aide / Teacher support in class writing programmes. 	<p>EOY 2018 77 identified students Below curriculum expectation in Writing.</p> <p>X 1 students left at the end of 2018 meaning 76 children in Target group.</p> <p>Beginning 2019 Target group based on EOY 2018 Curriculum expectations data as follows:</p> <p>76/76 Below</p> <p>31 Maori students</p> <p>50/77 Boys – 21 Maori Boys</p> <p>27/77 Girls – 10 Maori Girls</p> <p>Yrs 2/3 Anniversary reporting implemented.</p> <p>Term 1 – 76 students</p> <p>Term 4 – 72 students.</p> <table border="1" data-bbox="845 1187 1149 1612"> <thead> <tr> <th></th> <th>Term 1</th> <th>Term 4</th> </tr> <tr> <th></th> <th>%(No.)</th> <th>%(No.)</th> </tr> </thead> <tbody> <tr> <td>Yr 2 WB</td> <td>67(16)</td> <td>0 (0)</td> </tr> <tr> <td>B</td> <td>25 (6)</td> <td>48 (11)</td> </tr> <tr> <td>At</td> <td>8 (2)</td> <td>48 (11)</td> </tr> <tr> <td>Ab</td> <td>0 (0)</td> <td>4 (1)</td> </tr> <tr> <td>Yr 3 WB</td> <td>59(16)</td> <td>15 (4)</td> </tr> <tr> <td>B</td> <td>30 (8)</td> <td>35 (9)</td> </tr> <tr> <td>At</td> <td>11 (3)</td> <td>42 (11)</td> </tr> <tr> <td>Ab</td> <td>0 (0)</td> <td>8 (2)</td> </tr> </tbody> </table>		Term 1	Term 4		%(No.)	%(No.)	Yr 2 WB	67(16)	0 (0)	B	25 (6)	48 (11)	At	8 (2)	48 (11)	Ab	0 (0)	4 (1)	Yr 3 WB	59(16)	15 (4)	B	30 (8)	35 (9)	At	11 (3)	42 (11)	Ab	0 (0)	8 (2)	<ul style="list-style-type: none"> Regular Term 1/2/3/4 monitoring of Target students. Cross-school (Junior/Senior) moderation of student writing to further improve our writing judgements. Teachers involved in a number of Professional Development opportunities through the Taranaki Literacy Association "Play-based" education – Yrs 1-2 Use of Part time teacher/Teacher Aide to support in-class literacy learning Continued strengthening & engaging whanau in children's learning through Targeted Parent interviews (March)/Parent Teacher interviews (T2) and Whanau Hui regularly over 2019. Class Dojo/Seesaw to share children's learning to elicit parent response to children's writing. Responsive Writing T3 for Target pupils. 	<ul style="list-style-type: none"> Identification of students who are Below/Well Below expected Curriculum level to form Targets for 2020. To continue Teacher monitoring of Target students through school eTap SMS system. To look for new ways to involve whanau in their children's learning through whanau hui etc To take advantage of any PD that arises from our membership of the Taranaki Literacy Association. Continued "cross-school" moderation of children's work to ensure accurate/consistent teacher judgments. To continue to develop our use and analysis of children's writing through e-AsTTle. Feedback from Associate Principal Term 3 Sabbatical on Boys Writing
	Term 1	Term 4																															
	%(No.)	%(No.)																															
Yr 2 WB	67(16)	0 (0)																															
B	25 (6)	48 (11)																															
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Ab	0 (0)	8 (2)																															

- Staff PD with A.L.L. lead teachers to revisit best practice and practical idea to improve student writing.
- Term 1/2/3/4 target student reflection by teachers detailing progress/teaching practices/next steps for identified students.

Yr 4
WB
B
At
Ab

68(16)
30 (8)
11 (3)
0 (0)

4 (1)
35 (9)
42(11)
8 (2)

Maori Achievement

Yr 2
WB
B
At
Ab

Term 1
%(No.)
64(7)
18 (2)
18 (2)
0 (0)

Term 4
%(No.)
0 (0)
64 (7)
36 (4)
0 (0)

Yr 3
WB
B
At
Ab

75(6)
13 (1)
13 (1)
0 (0)

0 (0)
63 (5)
38 (3)
0 (0)

Yr 4
WB
B
At
Ab

58(8)
45 (5)
0 (0)
0 (0)

9 (1)
27 (3)
55 (6)
9 (1)

Maori Achievement - Boys

Yr 2
WB
B
At
Ab

Term 1
%(No.)
86 (6)
0 (0)
14 (1)
0 (0)

Term 4
%(No.)
0 (0)
67 (4)
33 (2)
0 (0)

- Use of A.L.L. best practice by all teachers to help raise writing achievement

Autistic x 3
Global Development Delay x 1

Planning for next year:

- For 2020, we will have a school wide focus on Yrs 2-5 Target students who are Below the expected curriculum level in writing.
- Identify at risk students and discuss data with classroom teachers.
- Cross school – team moderation comparisons of Target children’s writing.
- Continued use of e-Asttle for Yrs 2-5 in writing to help support teachers in making OTJ’s.
- Implementation of any new strategies resulting from teacher attendance at National Literacy Conference in New Plymouth in 2020.
- Sharing of any new writing strategies/ best practice as a result of AP Sabbatical topic – Boys Writing in Term 3 2020.
- Putting target lists on SMS to be accessible for all staff with dates on Assessment schedule for regular data input on Target pupils.
- Use of school wide termly target reflection documentation detailing progress made and next steps.
- Combined team meeting discussions around Target student to share best practice strategies being used by other staff.
- To continue to build on our staff cultural responsiveness. Pedagogy and competence through Te Teo and Tikanga opportunities.

Analysis of Variance Reporting



School Name:	West End Te Kura Ō Mōreire New Plymouth	School Number:	2265
Strategic Aim:	To gain equitable outcomes for all students by improving the achievement levels for targeted Year 3-4 students so they are able to meet the appropriate Expected Curriculum level and participate fully in the New Zealand education system.		
Annual Aim:	We have a school wide aim across all curriculum levels to improve the outcomes for targeted Yr 3-4 students. A driving force in this is the need to strengthen whanau engagement with the school and their children's learning and achievement. This aim will continue to underpin a great deal of our wider school professional discussion and development.		
Target:	Identified x 33 Year 3-4 students below the Expected Curriculum level in Maths (18 Boys (54.5%) -10 Maori Boys (55.5%) / 15 Girls (45%)- 5 Maori Girls (33.3%)) X 15 (45%) Maori Students.		
Baseline Data:	After analysing our 2018 data, and taking account of students who have left, x33/122 (27%) of our Year 3-4 students – 33/353 (9%) whole school – are achieving below the Expected Curriculum level in Maths . Within this targeted group, Maori x 15 (12% of total school cohort of 116 Maori students) Students were assessed using Numpu / GLOSS / JAM (Junior Assessment of Maths) AsTTle Maths & OTJs.		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>																									
<ul style="list-style-type: none"> • Cross school moderation in Mathematics facilitated by Lead Teacher / Te Toi Tupu Associate. • Teacher Inquiry with a Mathematics focus • Refining / Developing and implementing the 2019 C.A.P. • Continued PD at school / team level around mathematics curriculum. • Continued withdrawal groups of target children by Maths Leaders over year. • Maths Lead teachers attended Mathematics Leadership PD Term 1/2/3/4. • Discussion in Team meetings on Mathematics teaching and sharing of teacher inquiries to support the wider team and target children. • Teacher observation via video and feedback session with Mathematics lead teachers to support the teaching of mathematics. • Termly target pupil reflections entered by teacher detailing progress 	<p>EOY 2018 33 identified students Below expected Curriculum level in Mathematics</p> <p>X 1 student left at the start of 2019 meaning 32 children in Target group at beginning of year.</p> <p>Beginning of 2019 target group based on EOY 2018 curriculum expectations data as follows:</p> <table border="1" data-bbox="638 1187 1037 1612"> <thead> <tr> <th></th> <th>Term 1 % (No.)</th> <th>Term 4 % (No.)</th> </tr> </thead> <tbody> <tr> <td>32/32 students Below</td> <td>9(1)</td> <td>0 (0)</td> </tr> <tr> <td>17/32 Boys - 9 Maori Boys</td> <td>91 (10)</td> <td>64 (7)</td> </tr> <tr> <td>15/32 Girls - 5 Maori Girls</td> <td>0 (0)</td> <td>36 (4)</td> </tr> <tr> <td></td> <td>0 (0)</td> <td>0 (0)</td> </tr> </tbody> </table> <p>Term 1 – 32 students Term 4 – 30 students</p> <table border="1" data-bbox="1069 1187 1228 1612"> <thead> <tr> <th>Yr 3</th> <th>Yr 4</th> </tr> </thead> <tbody> <tr> <td>WB</td> <td>WB</td> </tr> <tr> <td>B</td> <td>B</td> </tr> <tr> <td>At</td> <td>At</td> </tr> <tr> <td>Ab</td> <td>Ab</td> </tr> </tbody> </table>		Term 1 % (No.)	Term 4 % (No.)	32/32 students Below	9(1)	0 (0)	17/32 Boys - 9 Maori Boys	91 (10)	64 (7)	15/32 Girls - 5 Maori Girls	0 (0)	36 (4)		0 (0)	0 (0)	Yr 3	Yr 4	WB	WB	B	B	At	At	Ab	Ab	<ul style="list-style-type: none"> • School wide focus on Mathematics development facilitated by 2 school maths leaders and Te Toi Tupu facilitator • 2 lead teachers attended afternoon PD on maths curriculum development and leadership. • Selected target children worked with one maths leader on identified needs and "front loading" to support the classroom programme. • Teacher inquiry focus using "Spiral of Inquiry". • Term 1-4 monitoring of target student with achievement data added onto school SMS. • Staff/team meeting focusing on best practice teaching, moderation and analysing school wide / class results. • Revisiting of curriculum document with new Curriculum Action Plan finalised and shared with the staff for implementation in 2020. • As part of Teacher Appraisal, teachers were 	<ul style="list-style-type: none"> • Identification of students who are Below expected Curriculum level to form Targets for 2020. • To continue Teacher monitoring of Target students through school eTap SMS system. • To look for new ways to involve whanau in their children's learning through whanau hui etc • To take advantage of any PD from Maths leaders • Continued "cross-school" moderation twice a year of children's work to ensure accurate/consistent teacher judgments in Mathematics. • Staff meetings team meeting run by maths leaders to ensure consistency of practice. • Reflective Reading in PLC component of team meeting to discuss current mathematical practice.
	Term 1 % (No.)	Term 4 % (No.)																										
32/32 students Below	9(1)	0 (0)																										
17/32 Boys - 9 Maori Boys	91 (10)	64 (7)																										
15/32 Girls - 5 Maori Girls	0 (0)	36 (4)																										
	0 (0)	0 (0)																										
Yr 3	Yr 4																											
WB	WB																											
B	B																											
At	At																											
Ab	Ab																											

- made, teaching practice and next steps.
- Professional readings undertaken by staff and discussed to challenge thinking and focus of mathematics teaching.
- Senior school mathematics leader working with small groups to "front load" students to ensure success in classroom programme.

Maori Achievement

	<u>Term 1</u> <u>%(No.)</u>	<u>Term 4</u> <u>%(No.)</u>
Yr 3		
WB	0 (0)	0 (0)
B	100 (4)	75 (3)
At	0 (0)	25 (1)
Ab	0 (0)	0 (0)
Yr 4		
WB	10 (1)	0 (0)
B	90 (9)	78 (7)
At	0 (0)	22 (2)
Ab	0 (0)	0 (0)

- critiquing own practice and participated with feedback sessions with Maths leaders.
- Termly Target student reflection focussing on best practice, progress made and next steps learned. This process sharpened teacher focus with deliberate acts of teaching to support target students.

Maori Achievement - Boys

	<u>Term 1</u> <u>%(No.)</u>	<u>Term 4</u> <u>%(No.)</u>
Yr 3		
WB	0 (0)	0 (0)
B	100 (3)	100 (3)
At	0 (0)	0 (0)
Ab	0 (0)	0 (0)
Yr 4		
WB	17 (1)	0 (0)
B	83 (5)	60 (3)
At	0 (0)	40 (2)
Ab	0 (0)	0 (0)

Maori Achievement - Girls

	<u>Term 1</u>	<u>Term 4</u>
<u>Yr 3</u>	<u>% (No.)</u>	<u>% (No.)</u>
WB	0 (0)	0 (0)
B	100(1)	0 (0)
At	0 (0)	100 (1)
Ab	0 (0)	0 (0)
<u>Yr 4</u>		
WB	0(0)	0 (0)
B	100 (4)	100 (4)
At	0 (0)	0 (0)
Ab	0 (0)	0 (0)

Planning for next year:

- For 2020, we will have a school wide focus on Yrs 2-5 Target students who are Below the expected curriculum level in mathematics.
- Identify at risk students and discuss data with classroom teachers.
- Putting target lists on SMS to be accessible for all staff with dates on Assessment schedule for regular data input on Target pupils.
- Use of school wide termly Target reflection documentation detailing progress made and next steps.
- Combined team meeting discussions around Target student to share best practice strategies being used by other staff.
- To continue to build on our staff cultural responsiveness. Pedagogy and competence through Te Teo and Tikanga opportunities.
- Continued use of Number strategies to inform student achievement.
- Share moderation of OTJ across teams.