

NORTHCOTE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 1395

Principal: Andrew Brown

School Address: 2 Lake Road, Northcote, Auckland 0627

School Postal Address: 2 Lake Road, Northcote, Auckland 0627

School Phone: (09) 480-7376

School Email: admin@northcoteprimary.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Occupation	Term Expired/ Expires
Victoria Mahan	Chair Person	Selected	Manager	2019
Tom Jackson	Chair Person	Elected	Retired	2022
Andrew Brown	Principal ex Officio			
Louise Clark	Parent Rep	Elected	Lawyer	2019
Andrew Fox	Parent Rep	Elected	General Manager	2019
Matt Mollgaard	Parent Rep	Elected	HOD Communication Studies AUT	2022
Sunny Patel	Parent Rep	Elected	Police Officer	2019
Nicole Patterson	Parent Rep	Elected	Investment Manager	2022
Allysa Smales	Parent Rep	Elected	Market Researcher	2022
Kenny Thein	Parent Rep	Elected	CIO - Restaurant BrandsLtd	2022
Ginny Everett	Staff Rep	Elected	Teacher	2019
Tina Walsh	Staff Rep	Elected	Teacher	2022

Accountant / Service Provider: Top Class Financial Management Services

NORTHCOTE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2019

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Northcote Primary School

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.

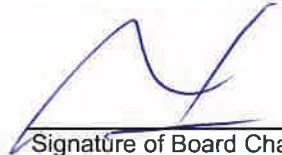
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

MATT MOLLGAARD

Full Name of Board Chairperson



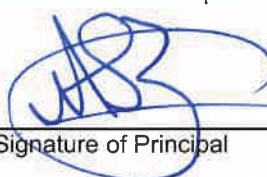
Signature of Board Chairperson

30 May 2020

Date:

Andrew Brown

Full Name of Principal



Signature of Principal

30 May 2020

Date:

Northcote Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,845,976	3,886,703	3,886,274
Locally Raised Funds	3	314,182	238,575	307,368
Interest income		5,503	5,400	5,381
		<u>4,165,661</u>	<u>4,130,678</u>	<u>4,199,023</u>
Expenses				
Locally Raised Funds	3	68,418	77,100	82,870
Learning Resources	4	2,268,534	2,101,966	2,105,280
Administration	5	233,180	269,000	235,902
Finance		5,020	14,000	6,258
Property	6	1,509,509	1,594,600	1,557,584
Depreciation	7	122,482	70,000	121,432
Loss on Disposal of Property, Plant and Equipment		4,208	-	339
		<u>4,211,351</u>	<u>4,126,666</u>	<u>4,109,665</u>
Net Surplus / (Deficit) for the year		(45,690)	4,012	89,358
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(45,690)</u>	<u>4,012</u>	<u>89,358</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.

Northcote Primary School

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	<u>1,945,969</u>	<u>1,945,969</u>	<u>1,847,425</u>
Total comprehensive revenue and expense for the year	(45,690)	4,012	89,358
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	17,561	-	9,186
Equity at 31 December	<u>1,917,840</u>	<u>1,949,981</u>	<u>1,945,969</u>
Retained Earnings	1,917,840	1,949,981	1,945,969
Reserves	-	-	-
Equity at 31 December	<u>1,917,840</u>	<u>1,949,981</u>	<u>1,945,969</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.

Northcote Primary School
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	744,500	459,425	377,413
Accounts Receivable	9	125,333	119,601	119,601
Prepayments		12,854	10,727	10,727
Inventories	10	2,581	3,146	3,146
Funds owed from MOE for Capital Works Projects	16	8,230	2,918	2,918
		<u>893,498</u>	<u>595,817</u>	<u>513,805</u>
Current Liabilities				
GST Payable		44,713	9,014	9,014
Accounts Payable	12	192,102	145,458	145,458
Revenue Received in Advance	13	8,671	10,660	10,660
Provision for Cyclical Maintenance	14	38,500	-	-
Finance Lease Liability - Current Portion	15	24,016	24,803	24,803
Funds held for Capital Works Projects	16	354,688	-	-
		<u>662,690</u>	<u>189,935</u>	<u>189,935</u>
Working Capital Surplus/(Deficit)		230,808	405,882	323,870
Non-current Assets				
Property, Plant and Equipment	11	1,779,289	1,680,014	1,750,014
		<u>1,779,289</u>	<u>1,680,014</u>	<u>1,750,014</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	77,729	115,001	107,001
Finance Lease Liability	15	14,528	20,914	20,914
		<u>92,257</u>	<u>135,915</u>	<u>127,915</u>
Net Assets		<u>1,917,840</u>	<u>1,949,981</u>	<u>1,945,969</u>
Equity				
		<u>1,917,840</u>	<u>1,949,981</u>	<u>1,945,969</u>

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

Northcote Primary School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		716,928	636,703	684,981
Locally Raised Funds		309,101	238,575	315,272
Goods and Services Tax (net)		35,699	-	11,202
Payments to Employees		(477,219)	(362,680)	(361,108)
Payments to Suppliers		(421,704)	(421,986)	(398,305)
Cyclical Maintenance Payments in the year		-	-	(24,160)
Interest Paid		(5,020)	(14,000)	(6,258)
Interest Received		5,503	5,400	5,381
Net cash from Operating Activities		163,288	82,012	227,005
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(148,005)	-	(98,647)
Net cash from Investing Activities		(148,005)	-	(98,647)
Cash flows from Financing Activities				
Furniture and Equipment Grant		17,561	-	9,186
Finance Lease Payments		(15,133)	-	(23,670)
Funds Held for Capital Works Projects		349,376	-	351
Net cash from Financing Activities		351,804	-	(14,133)
Net increase/(decrease) in cash and cash equivalents		367,087	82,012	114,225
Cash and cash equivalents at the beginning of the year	8	377,413	377,413	263,188
Cash and cash equivalents at the end of the year	8	744,500	459,425	377,413

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..

Northcote Primary School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Northcote Primary School (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 24.

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 11.

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) 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.

f) 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.

g) 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.

h) 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.

i) 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 \$1,000 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 except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20–40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

m) 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).

n) 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.

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

o) 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.

p) Budget Figures

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

q) 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	576,255	556,439	569,124
Teachers' Salaries Grants	1,858,603	1,850,000	1,826,285
Use of Land and Buildings Grants	1,267,640	1,400,000	1,369,792
Other MoE Grants	131,673	78,264	118,962
Other Government Grants	11,805	2,000	2,111
	3,845,976	3,886,703	3,886,274

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	205,071	130,600	187,576
Activities	99,959	98,275	109,881
Trading	3,726	3,400	3,372
Fundraising	5,426	6,300	6,539
	314,182	238,575	307,368
Expenses			
Activities	61,975	70,200	77,094
Trading	3,131	3,400	2,260
Fundraising (Costs of Raising Funds)	3,312	3,500	3,516
	68,418	77,100	82,870
Surplus/ (Deficit) for the year Locally raised funds	245,764	161,475	224,498

4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	27,477	40,904	34,075
Equipment Repairs	1,448	5,000	5,040
Information and Communication Technology	36,923	30,100	46,716
Library Resources	897	2,352	1,899
Employee Benefits - Salaries	2,162,944	1,993,610	1,994,066
Staff Development	38,845	30,000	23,484
	2,268,534	2,101,966	2,105,280

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,913	6,500	6,202
Board of Trustees Fees	385	500	495
Board of Trustees Expenses	16,840	34,450	20,015
Communication	4,956	5,050	4,831
Consumables	14,593	21,700	11,277
Operating Lease	-	8,000	5,251
Other	12,387	14,300	11,618
Employee Benefits - Salaries	153,343	157,000	155,728
Insurance	11,163	8,500	8,485
Service Providers, Contractors and Consultancy	12,600	13,000	12,000
	233,180	269,000	235,902

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,802	6,950	7,031
Consultancy and Contract Services	59,452	59,900	55,184
Cyclical Maintenance Provision	9,228	8,000	13,560
Grounds	7,573	2,450	2,206
Heat, Light and Water	39,030	30,500	29,774
Rates	96	100	88
Repairs and Maintenance	63,611	37,900	26,824
Use of Land and Buildings	1,267,640	1,400,000	1,369,792
Security	4,144	3,500	3,580
Employee Benefits - Salaries	50,933	45,300	49,545
	1,509,509	1,594,600	1,557,584

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	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	40,893	7,000	40,893
Furniture and Equipment	27,953	30,000	31,595
Information and Communication Technology	21,185	15,000	19,565
Leased Assets	29,465	15,000	25,550
Library Resources	2,986	3,000	3,829
	122,482	70,000	121,432

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	744,278	459,203	377,191
Bank Call Account	22	22	22
Cash and cash equivalents for Cash Flow Statement	<u>744,500</u>	<u>459,425</u>	<u>377,413</u>

Of the **\$744,500** Cash and Cash Equivalents, **\$354,688** 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. (2018: Nil)

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	7,315	4,223	4,223
Teacher Salaries Grant Receivable	118,018	115,378	115,378
	<u>125,333</u>	<u>119,601</u>	<u>119,601</u>
Receivables from Exchange Transactions	7,315	4,223	4,223
Receivables from Non-Exchange Transactions	118,018	115,378	115,378
	<u>125,333</u>	<u>119,601</u>	<u>119,601</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	439	703	703
School Uniforms	2,142	2,443	2,443
	<u>2,581</u>	<u>3,146</u>	<u>3,146</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	1,527,964	-	-	-	(40,893)	1,487,071
Furniture and Equipment	104,506	134,164	(3,035)	-	(27,953)	207,682
Information and Communication	46,553	941	-	-	(21,185)	26,309
Leased Assets	44,190	22,599	-	-	(29,465)	37,324
Library Resources	26,801	-	(2,912)	-	(2,986)	20,903
Balance at 31 December 2019	1,750,014	157,704	(5,947)	-	(122,482)	1,779,289

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	1,664,967	(177,896)	1,487,071
Furniture and Equipment	709,987	(502,305)	207,682
Information and Communication	207,503	(181,194)	26,309
Leased Assets	103,831	(66,507)	37,324
Library Resources	89,311	(68,408)	20,903
Balance at 31 December 2019	2,775,599	(996,310)	1,779,289

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	1,568,857	-	-	-	(40,893)	1,527,964
Furniture and Equipment	60,249	75,852	-	-	(31,595)	104,506
Information and Communication	43,323	22,795	-	-	(19,565)	46,553
Leased Assets	30,642	39,097	-	-	(25,549)	44,190
Library Resources	30,970	-	(339)	-	(3,830)	26,801
Balance at 31 December 2018	1,734,041	137,744	(339)	-	(121,432)	1,750,014

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	1,664,967	(137,003)	1,527,964
Furniture and Equipment	579,066	(474,560)	104,506
Information and Communication Technology	206,562	(160,009)	46,553
Leased Assets	95,871	(51,681)	44,190
Library Resources	100,199	(73,398)	26,801
Balance at 31 December 2018	2,646,665	(896,651)	1,750,014

12. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	26,104	10,106	10,106
Accruals	6,077	6,664	6,664
Banking Staffing Overuse	27,411	2,805	2,805
Employee Entitlements - Salaries	126,856	121,885	121,885
Employee Entitlements - Leave Accrual	5,654	3,998	3,998
	<u>192,102</u>	<u>145,458</u>	<u>145,458</u>
Payables for Exchange Transactions	192,102	145,458	145,458
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>192,102</u>	<u>145,458</u>	<u>145,458</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	8,671	10,660	10,660
	<u>8,671</u>	<u>10,660</u>	<u>10,660</u>

14. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	107,001	107,001	117,601
Increase/ (decrease) to the Provision During the Year	9,228	8,000	13,560
Use of the Provision During the Year	-	-	(24,160)
Provision at the End of the Year	<u>116,229</u>	<u>115,001</u>	<u>107,001</u>
Cyclical Maintenance - Current	38,500	-	-
Cyclical Maintenance - Term	77,729	115,001	107,001
	<u>116,229</u>	<u>115,001</u>	<u>107,001</u>

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	24,017	24,803	24,803
Later than One Year and no Later than Five Years	14,528	20,914	20,914
	<u>38,545</u>	<u>45,717</u>	<u>45,717</u>

16. Funds Held 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 Contributions	Closing Balances \$
Kowhai	<i>completed</i>	(43,997)	47,537	(11,770)	-	(8,230)
Relocatable Refurbishment	<i>in progress</i>	-	1,384	-	-	1,384
Field Drainage	<i>completed</i>	-	49,980	(49,980)	-	-
Doors & Cladding	<i>completed</i>	41,079	-	(41,079)	-	-
Emergency Re-keying	<i>completed</i>	-	9,234	(9,234)	-	-
Block 1 (Kauri)	<i>in progress</i>	-	42,126	(306)	-	41,820
Block 7 (Totara)	<i>in progress</i>	-	117,000	(3,685)	-	113,315
Roofing	<i>in progress</i>	-	316,030	(117,861)	-	198,169
Totals		<u>(2,918)</u>	<u>583,291</u>	<u>(233,915)</u>	<u>-</u>	<u>346,458</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

354,688
8,230

346,458

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Kowhai	<i>completed</i>	(3,270)	97,303	(138,030)	-	(43,997)
Library Carpet	<i>completed</i>	-	15,363	(15,869)	506	-
Doors & Cladding	<i>in progress</i>	-	42,300	(1,221)	-	41,079
Totals		<u>(3,270)</u>	<u>154,966</u>	<u>(155,120)</u>	<u>506</u>	<u>(2,918)</u>

17. 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.

18. 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	385	495
Full-time equivalent members	0.08	0.36
<i>Leadership Team</i>		
Remuneration	685,080	643,616
Full-time equivalent members	7	7
Total key management personnel remuneration	685,465	644,111
Total full-time equivalent personnel	7.08	7.36

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	140 - 150	130 - 140
Benefits and Other Emoluments	-	-
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	1.00	0.00
	1.00	0.00

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

19. Contingencies

Capital works contributions: As at 31 December 2019, the Board had agreed to contribute \$75,000 to the Kowhai Project. However, due to further capital works projects now being undertaken at the school, the timing and amount to be paid cannot be reasonably estimated.

(Contingent liabilities and assets at 31 December 2018: \$75,000)

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.

20. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) \$421,262 contract for Block 1 ILE to be completed in 2020, which will be fully funded by the Ministry of Education. \$42,126 has been received of which \$306 has been spent on the project to date; and

(b) \$130,000 contract for Block 7 DQLS Refurbishment to be completed in 2020, which will be fully funded by the Ministry of Education. \$117,000 has been received of which \$3,685 has been spent on the project to date; and

(c) \$359,143 contract for Roofing to be completed in 2020, which will be fully funded by the Ministry of Education. \$316,030 has been received of which \$117,861 has been spent on the project to date; and

(Capital commitments at 31 December 2018: \$43,014)

21. 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.

22. 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	744,500	459,425	377,413
Receivables	125,333	119,601	119,601
Funds owed from capital works projects	-	-	2,918
Total Financial assets measured at amortised cost	869,833	579,026	499,932

Financial liabilities measured at amortised cost

Payables	192,102	145,458	145,458
Finance Leases	38,544	45,717	45,717
Total Financial Liabilities Measured at Amortised Cost	230,646	191,175	191,175

23. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

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. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

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.

24. 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 8 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 9 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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF NORTHCOTE PRIMARY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Northcote Primary School (the School). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, 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 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, 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 Public Sector Public Benefit Entity Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to other matters. 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 23 on page 18 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.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 arise from the Public Audit Act 2001.

Other information

The Board of Trustees are responsible for the other information. The other information obtained at the date of our report is the Analysis of Variance Reporting and Kiwi Sport Funding but does not include the financial statements and our auditor's report thereon.

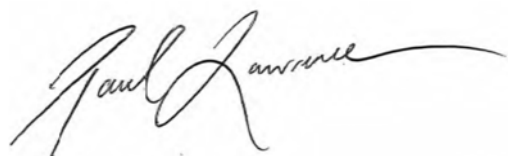
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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.



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Analysis of Variance Reporting



School Name:	Northcote School (Auckland)	School Number:	1395
Strategic Aim:	We are committed to achieving equity and excellence at Northcote Primary School through our strategic goals, structures and processes.		
Target:	<div>Strategic Goal 1: Our Students<ul style="list-style-type: none">• Lifelong learning strategies such as problem solving, risk taking and personal challenges are an integral part of our teaching and learning programmes• Develop a reporting system that reports progress and achievement against NZC Learning Progressions in plain language• All students at risk of not working within or above expected levels of the New Zealand Curriculum (NZC), will receive interventions to accelerate their progress</div> <div>Strategic Goal 2: Our Staff and School Environment<ul style="list-style-type: none">• Professional Learning empowers teaching and is an essential part of planning and practice• Growing teacher capability is the focus for our professional learning programmes• Effective and responsive dialogue locally, regionally and globally is developed and established</div> <div>Strategic Goal 3: Our Community<ul style="list-style-type: none">• Effective and valuable dialogue is established in partnership with our school community• Further enhance a strong collaborative relationship with the school community</div>		

Baseline Data:

Reading Curriculum Levels (3)End2019 Andrew Brown Whole School

12518	LI Working Toward	LI Working Within	LI Working Beyond	L2 Working Toward	L2 Working Within	L2 Working Beyond	L3 Working Toward	L3 Working Within	L3 Working Beyond	L4 Working Toward	L4 Working Within	L4 Working Beyond	Total
Y0	100% (26)												26
Y1	52% (40)	30% (23)	18% (14)										77
Y2	19% (14)	46% (32)	35% (30)										85
Y3		9% (3)	8% (5)	39% (24)	39% (24)	6% (4)							62
Y4				5% (1)	47% (28)	48% (29)							60
Y5					3% (2)	8% (5)	23% (15)	55% (36)	8% (5)	3% (2)			66
Y6								12% (8)	61% (42)	19% (13)	7% (5)		69
													445

Writing Curriculum Levels (3)End2019 Andrew Brown Whole School 2020

12519	LI Working Toward	LI Working Within	LI Working Beyond	L2 Working Toward	L2 Working Within	L2 Working Beyond	L3 Working Toward	L3 Working Within	L3 Working Beyond	L4 Working Toward	L4 Working Within	L4 Working Beyond	Total
Y0	100% (26)												26
Y1	52% (40)	48% (37)											77
Y2	20% (12)	77% (66)	3% (3)										86
Y3		13% (8)	15% (9)	32% (20)	39% (24)	2% (1)							62
Y4				13% (8)	48% (29)	35% (21)	2% (1)						60
Y5					3% (2)	12% (8)	27% (18)	48% (32)	3% (2)	5% (3)			66
Y6							3% (2)	26% (18)	51% (35)	16% (11)	3% (2)		69
													446

Mathematics Curriculum Levels (3)End2019 Andrew Brown Whole School 2020

12520	LI Working Toward	LI Working Within	LI Working Beyond	L2 Working Toward	L2 Working Within	L2 Working Beyond	L3 Working Toward	L3 Working Within	L3 Working Beyond	L4 Working Toward	L4 Working Within	L4 Working Beyond	Total
Y0	77% (20)	23% (6)											26
Y1	25% (19)	58% (45)	14% (11)	3% (2)									77
Y2	16% (12)	55% (47)	28% (24)										85
Y3		3% (2)	15% (9)	45% (28)	32% (20)	3% (2)	2% (1)						62
Y4				13% (8)	55% (33)	18% (11)	10% (6)	2% (1)					60
Y5				2% (1)	2% (1)	14% (9)	33% (22)	36% (24)	8% (5)	5% (3)			66
Y6				1% (1)		1% (1)	4% (3)	22% (15)	42% (29)	22% (15)	7% (5)		69
													445

The above baseline data was end of year New Zealand Curriculum levels across the school as reported in end of year reports to parents. This does not relate easily to previous years data as that was based on National Standard data.

Actions What did we do?		Outcomes What happened?		Reasons for the variance Why did it happen?		Evaluation Where to next?	
<i>Teaching and Learning Programmes & Growing Teacher Capability</i> <ul style="list-style-type: none"> Professional Learning & Development (PLD) during 2019 focused on Collaborative Teaching Practice during Term 1 & 2. This was delivered by an external facilitator. This PLD was funded by the school and we were successful in a MoE funded contract for 2020-2021. Mathematics PLD was also ongoing in a lesser form than previously and reinforced and embedded problem based mathematics teaching practice. This was provided by external facilitators. Two teachers also took part in ALiM for the year and a new across school lead teacher was introduced following her ALiM experiences the previous year. 		<i>Teaching and Learning Programmes & Growing Teacher Capability</i> <ul style="list-style-type: none"> Teacher understanding and capacity to work collaboratively grew throughout the year. A collaborative Action Team (CAT) was made up from all teams. This meant a core group worked with the facilitator and then shared this new understanding with their teams. Schoolwide data in mathematics showed increases across the school and a lesser number of children requiring extra support. 		<i>Teaching and Learning Programmes & Growing Teacher Capability</i> <ul style="list-style-type: none"> Understanding and practice improved because of the regularity of sessions during Term 1 & 2. This was also strengthened by team members volunteering for the CAT team. Increased teacher capability and focussed ALiM withdrawal groups of students requiring extra support. 		<i>Teaching and Learning Programmes & Growing Teacher Capability</i> <ul style="list-style-type: none"> Two year MoE funded Collaborative Teaching Practice contract 2020-2021. Facilitated by external facilitator from Cognition Education. Two new staff into ALiM for 2020. They will maintain progress with ext5ending capacity in ALiM methods across the school. We will maintain our lead teacher across the school also helping to embed new practice. 	

Reporting Systems	Reporting Systems	Reporting Systems	Reporting Systems
<ul style="list-style-type: none"> New reporting options were again utilised during the 2019 year with progress and end of year reports using the 'Working Toward', 'Working Within' and 'Working Beyond' terminology. The terminology was explained to the new board of trustees so they were able to get a grasp on the reporting language used. 	<ul style="list-style-type: none"> Parents reported they were happy with the information provided. It was easier for them to gauge how their children were doing. This was able to be better explained to the children also. Some staff struggled to make determinations at the upper level of the curriculum 	<ul style="list-style-type: none"> Changing from the National Standards era to NZC has been a challenge for a number of staff. This is particularly evident when determining a students progress from the higher end of one NZC level to the beginning of the next level. 	<ul style="list-style-type: none"> Review the language used to determine progress across the NZC levels.
Priority Learners	Priority Learners	Priority Learners	Priority Learners
<ul style="list-style-type: none"> A new colour coded system was introduced to assist the board of trustees to understand student achievement data. This has been helpful for them. Staff are continuing to develop Learning Progressions to measure progress against the NZC. This is being led in school by our two Within School Kahui Ako leaders. Our in school monitoring of priority learner system was further developed this year. We have allocated a FTU to a teacher to lead this across the school. 	<ul style="list-style-type: none"> Data for reporting purposes was more meaningful and more focused for the board of trustees. Learning progressions were used across the school in their early stages to ensure more consistent data. More emphasis was evident in focusing on priority learners. Teachers were expected to show evidence of acceleration in their weekly planning. This has ensured a greater emphasis on accelerating those students identified as priority learners. 	<ul style="list-style-type: none"> More transparent presentation of data. Teachers using new Learning Progressions were more consistent across teams and the wider school in their assessments and planning for next steps. 	<ul style="list-style-type: none"> Further development of our Learning Progressions across other schools in the Kahui Ako is planned. Teachers focussing regularly on priority learners to ensure acceleration is targeted at their needs.

Professional Practice	Professional Practice	Professional Practice	Professional Practice
<ul style="list-style-type: none"> The introduction of case studies for every teacher has been developed through the year. This has had very positive effects on teachers/students/family & whanau. A case study for appraisal will be undertaken in 2020 also. 	<ul style="list-style-type: none"> Increased engagement with family/whanau and a joint approach in what each child needs. This has reached out and made positive connections with family/whanau that were at times less engaged with their child's learning and their teacher. Stronger open two-way relationships. 	<ul style="list-style-type: none"> Family/whanau feeling like they were involved, listened to and valued. Encouraging involvement in the learning has strengthened the students' learning through them seeing the link between home and school. 	<ul style="list-style-type: none"> Review how this can be improved if necessary and make this a focus for every teacher including SLT for 2020.
Community	Community	Community	Community
<ul style="list-style-type: none"> During the year the principal was included as part of the Springboard Trust Strategic Leadership for Principals' programme. The schools new Strategic Plan, Vision and Annual Plan was further developed and was approved by the board of trustees at the end of 2019. This new document is in place for the 2020 school year. 	<ul style="list-style-type: none"> New School Strategic Plan, Vision and Annual Plan developed and approved by the board. 	<ul style="list-style-type: none"> The old Strategic Plan, Vision and Annual Plan was no longer relevant to the school context and culture. 	<ul style="list-style-type: none"> Implement new Strategic Plan, Vision and Annual Plan at start of 2020 school year. Engage with wider school community to share and unpack this for them.

Planning for next year:

1. Review progress made against Strategic Goals during 2020.
2. Undertake Year 1 of two year PLD contract in Collaborative Teaching Practice.
3. Continue involvement with ALiM with two new staff taking part.
4. Review report format and how this is working.
5. Continue to develop schoolwide Learning Progressions.
6. Maintain focus and development of Priority Learner monitoring and support.

15 March 2020

To whom it may concern:

Kiwi Sport Funding at Northcote School (Auckland) 2019

Kiwi Sport money enabled our school to provide the following activities for our students during the 2019 school year;

- Athletics
- Swimming
- Touch & Ripa Rugby
- Netball
- Table Tennis
- Trampolining

Yours faithfully

Andrew Brown

Principal

