

NORTHCOTE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Term Expired/ Expires
Matt Mollgaard	Chair Person	Elected	2022
Andrew Brown	Principal ex Officio		
Matt Mollgaard	Parent Rep	Elected	2022
Nicole Patterson	Parent Rep	Elected	2022
Allysa Smales	Parent Rep	Elected	2022
Kenny Thein	Parent Rep	Elected	2022
Tina Walsh	Staff Rep	Elected	2022
Tom Jackson	Parent Rep	Elected	2022

Accountant / Service Provider: Top Class Financial Management Services

NORTHCOTE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2020

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Northcote Primary School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Matt Mollgaard

Full Name of Board Chairperson



Signature of Board Chairperson

19 May 2021

Date:

Andrew Brown

Full Name of Principal



Signature of Principal

19 May 2021

Date:

Northcote Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	4,242,991	3,845,092	3,845,976
Locally Raised Funds	3	243,275	212,230	314,182
Interest income		1,821	4,500	5,503
		<u>4,488,087</u>	<u>4,061,822</u>	<u>4,165,661</u>
Expenses				
Locally Raised Funds	3	76,664	88,830	68,418
International Students	4	900	1,085	-
Learning Resources	5	2,398,675	2,174,351	2,268,534
Administration	6	220,876	226,650	233,180
Finance		3,650	10,000	5,020
Property	7	1,512,671	1,528,650	1,509,509
Depreciation	8	114,968	120,000	122,482
Loss on Disposal of Property, Plant and Equipment		453	-	4,208
		<u>4,328,857</u>	<u>4,149,566</u>	<u>4,211,351</u>
Net Surplus / (Deficit) for the year		159,230	(87,744)	(45,690)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>159,230</u>	<u>(87,744)</u>	<u>(45,690)</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 2020

Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January	<u>1,917,840</u>	<u>1,947,181</u>	<u>1,945,969</u>
Total comprehensive revenue and expense for the year	159,230	(87,744)	(45,690)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	17,561
Equity at 31 December	<u>2,077,070</u>	<u>1,859,437</u>	<u>1,917,840</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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	510,773	385,423	744,500
Accounts Receivable	10	182,071	125,000	125,333
Prepayments		11,513	10,000	12,854
Inventories	11	3,748	3,000	2,581
Investments	12	50,000	-	-
		<u>758,105</u>	<u>523,423</u>	<u>885,268</u>
Current Liabilities				
GST Payable		4,520	9,000	44,713
Accounts Payable	14	190,812	135,000	192,102
Revenue Received in Advance	15	53,107	1,000	8,671
Provision for Cyclical Maintenance	16	1,846	45,000	38,500
Finance Lease Liability - Current Portion	17	17,219	25,000	24,016
Funds held for Capital Works Projects	18	81,322	-	346,458
		<u>348,826</u>	<u>215,000</u>	<u>654,460</u>
Working Capital Surplus/(Deficit)		409,279	308,423	230,808
Non-current Assets				
Property, Plant and Equipment	13	1,757,956	1,652,014	1,779,289
		<u>1,757,956</u>	<u>1,652,014</u>	<u>1,779,289</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	73,966	80,000	77,729
Finance Lease Liability	17	16,199	21,000	14,528
		<u>90,165</u>	<u>101,000</u>	<u>92,257</u>
Net Assets		<u>2,077,070</u>	<u>1,859,437</u>	<u>1,917,840</u>
Equity	23	<u>2,077,070</u>	<u>1,859,437</u>	<u>1,917,840</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 2020

		2020	2020 Budget	2019
	Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		768,194	330,759	716,928
Locally Raised Funds		286,359	212,230	309,101
Goods and Services Tax (net)		(40,193)	-	35,699
Payments to Employees		(415,237)	(392,297)	(477,219)
Payments to Suppliers		(395,910)	(456,269)	(421,704)
Cyclical Maintenance Payments in the year		(21,717)	(21,000)	-
Interest Paid		(3,650)	(10,000)	(5,020)
Interest Received		1,393	4,500	5,503
Net cash from/(to) Operating Activities		179,239	(332,077)	163,288
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(72,540)	(19,110)	(148,005)
Purchase of Investments		(50,000)	-	-
Net cash from/(to) Investing Activities		(122,540)	(19,110)	(148,005)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	17,561
Finance Lease Payments		(26,674)	(7,890)	(15,133)
Funds Held for Capital Works Projects		(263,752)	-	349,376
Net cash from/(to) Financing Activities		(290,426)	(7,890)	351,804
Net increase/(decrease) in cash and cash equivalents		(233,727)	(359,077)	367,087
Cash and cash equivalents at the beginning of the year	9	744,500	744,500	377,413
Cash and cash equivalents at the end of the year	9	510,773	385,423	744,500

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 Statement of Cash Flows 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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 and Training Act 2020 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'.

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

Cyclical maintenance

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 16.

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 13.

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 carry forward 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

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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised 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) 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.

j) 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.

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

k) 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.

l) 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.

m) 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

n) Revenue Received in Advance

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

o) 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).

p) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are categorised as 'financial assets measured at amortised cost' 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.

q) 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.

r) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

s) 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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	656,290	592,692	576,255
Teachers' Salaries Grants	2,093,534	1,850,000	1,858,603
Use of Land and Buildings Grants	1,334,784	1,300,000	1,267,640
Other MoE Grants	155,478	99,300	131,673
Other Government Grants	2,905	3,100	11,805
	4,242,991	3,845,092	3,845,976

Other MOE Grants total includes additional COVID-19 funding totalling \$5,728 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	144,158	90,600	205,071
Activities	90,392	110,830	99,959
Trading	3,068	3,400	3,726
Fundraising	5,657	7,400	5,426
	243,275	212,230	314,182
Expenses			
Activities	73,854	83,530	61,975
Trading	2,470	3,400	3,131
Fundraising (Costs of Raising Funds)	340	1,900	3,312
	76,664	88,830	68,418
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	166,611	123,400	245,764

4. International Student Revenue and Expenses

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	-	-	-
	2020	2020	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	-	-	-
Expenses			
Other Expenses	900	1,085	-
	900	1,085	-
<i>Surplus/ (Deficit) for the year International Students</i>	(900)	(1,085)	-

5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	19,313	35,754	27,477
Equipment Repairs	3,810	2,500	1,448
Information and Communication Technology	32,592	30,600	36,923
Library Resources	1,302	1,100	897
Employee Benefits - Salaries	2,307,645	2,051,997	2,162,944
Staff Development	34,013	52,400	38,845
	2,398,675	2,174,351	2,268,534

6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,580	6,500	6,913
Board of Trustees Fees	440	500	385
Board of Trustees Expenses	11,162	13,900	16,840
Communication	5,565	5,050	4,956
Consumables	13,326	16,800	14,593
Other	13,018	15,900	12,387
Employee Benefits - Salaries	146,017	143,000	153,343
Insurance	12,168	12,000	11,163
Service Providers, Contractors and Consultancy	12,600	13,000	12,600
	220,876	226,650	233,180

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,306	7,000	7,802
Consultancy and Contract Services	66,832	67,200	59,452
Cyclical Maintenance Provision	(18,700)	21,000	9,228
Grounds	664	2,450	7,573
Heat, Light and Water	41,166	42,500	39,030
Rates	114	100	96
Repairs and Maintenance	27,294	37,600	63,611
Use of Land and Buildings	1,334,784	1,300,000	1,267,640
Security	2,416	3,500	4,144
Employee Benefits - Salaries	49,795	47,300	50,933
	1,512,671	1,528,650	1,509,509

8. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Buildings - School	40,893	40,000	40,893
Furniture and Equipment	31,895	30,000	27,953
Information and Communication Technology	12,987	20,000	21,185
Leased Assets	26,216	25,000	29,465
Library Resources	2,977	5,000	2,986
	<u>114,968</u>	<u>120,000</u>	<u>122,482</u>

9. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	200	200	200
Bank Current Account	510,573	385,223	744,278
Bank Call Account	-	-	22
Cash and cash equivalents for Statement of Cash Flows	<u>510,773</u>	<u>385,423</u>	<u>744,500</u>

Of the \$510,773 Cash and Cash Equivalents, \$81,322 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$510,773 Cash and Cash Equivalents, \$53,107 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	8,667	7,000	7,315
Receivables from the Ministry of Education	1,841	2,000	1,841
Interest Receivable	428	-	-
Banking Staffing Underuse	19,068	-	-
Teacher Salaries Grant Receivable	152,067	116,000	116,177
	<u>182,071</u>	<u>125,000</u>	<u>125,333</u>
Receivables from Exchange Transactions	9,095	7,000	7,315
Receivables from Non-Exchange Transactions	172,976	118,000	118,018
	<u>182,071</u>	<u>125,000</u>	<u>125,333</u>

11. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	454	500	439
School Uniforms	3,294	2,500	2,142
	<u>3,748</u>	<u>3,000</u>	<u>2,581</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset Short-term Bank Deposits	50,000	-	-
Total Investments	50,000	-	-

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Buildings	1,487,071	-	-	-	(40,893)	1,446,178
Furniture and Equipment	207,682	54,823	-	-	(31,895)	230,610
Information and Communication Technology	26,309	14,351	-	-	(12,987)	27,673
Leased Assets	37,324	21,548	-	-	(26,216)	32,656
Library Resources	20,903	3,366	(453)	-	(2,977)	20,839
Balance at 31 December 2020	1,779,289	94,088	(453)	-	(114,968)	1,757,956

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Buildings	1,664,967	(218,789)	1,446,178
Furniture and Equipment	764,811	(534,201)	230,610
Information and Communication Technology	221,854	(194,181)	27,673
Leased Assets	83,243	(50,587)	32,656
Library Resources	90,741	(69,902)	20,839
Balance at 31 December 2020	2,825,616	(1,067,660)	1,757,956

	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 Technology	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 Technology	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

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	22,676	10,000	26,104
Accruals	5,050	-	6,077
Banking Staffing Overuse	-	-	27,411
Employee Entitlements - Salaries	157,556	120,000	126,856
Employee Entitlements - Leave Accrual	5,530	5,000	5,654
	190,812	135,000	192,102

Payables for Exchange Transactions	190,812	135,000	192,102
	190,812	135,000	192,102

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Other	53,107	1,000	8,671
	53,107	1,000	8,671

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	116,229	116,229	107,001
Increase/ (decrease) to the Provision During the Year	(18,700)	21,000	9,228
Use of the Provision During the Year	(21,717)	(12,229)	-
Provision at the End of the Year	75,812	125,000	116,229
Cyclical Maintenance - Current	1,846	45,000	38,500
Cyclical Maintenance - Term	73,966	80,000	77,729
	75,812	125,000	116,229

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	17,219	25,000	24,017
Later than One Year and no Later than Five Years	16,199	21,000	14,528
	33,418	46,000	38,545

18. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Kowhai	<i>completed</i>	(8,230)	8,230	-	-	-
Relocatable Refurbishment	<i>completed</i>	1,384	-	-	(1,384)	-
Block 1 (Kauri)	<i>in progress</i>	41,820	-	(33,743)	-	8,077
Block 7 (Totara)	<i>in progress</i>	113,315	(24,299)	(89,016)	-	-
Roofing	<i>in progress</i>	198,169	(19,845)	(165,538)	-	12,786
SIP Projects	<i>in progress</i>	-	130,154	(69,695)	-	60,459
Totals		346,458	107,198	(370,950)	(1,384)	81,322

Represented by:

Funds Held on Behalf of the Ministry of Education

81,322

Funds Due from the Ministry of Education

-

81,322

	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		(2,918)	583,291	(233,915)	-	346,458

19. 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.

20. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	440	385
Full-time equivalent members	0.18	0.08
<i>Leadership Team</i>		
Remuneration	743,397	685,080
Full-time equivalent members	7	7
Total key management personnel remuneration	743,837	685,465
Total full-time equivalent personnel	7.18	7.08

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
Benefits and Other Emoluments	4-5	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	-
	2.00	1.00

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

21. Contingencies

There are no contingent liabilities and no contingent assets as at **31 December 2020** (Contingent liabilities at **31 December 2019**: \$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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$60,000 contract for Pool covers as agent for the Ministry of Education. The project is fully funded by the Ministry and \$6,577 has been spent on the project to balance date.

(Capital commitments at 31 December 2019: \$910,405)

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	510,773	385,423	744,500
Receivables	182,071	125,000	125,333
Investments - Term Deposits	50,000	-	-
Total Financial assets measured at amortised cost	742,844	510,423	869,833

Financial liabilities measured at amortised cost

Payables	190,812	135,000	192,102
Finance Leases	33,418	46,000	38,544
Total Financial Liabilities Measured at Amortised Cost	224,230	181,000	230,646

25. Events After Balance Date

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF NORTHCOTE PRIMARY SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 19 May 2021. 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 and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

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.

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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Responsibilities of the Board for the financial statements

The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board 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's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board 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 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 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: *International 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
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Strategic Aim:	We are committed to achieving equity and excellence at Northcote Primary School through our strategic goals, structures and processes.
Target:	<p>Strategic Goal 1: Our Students</p> <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 <p>Strategic Goal 2: Our Staff and School Environment</p> <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 <p>Strategic Goal 3: Our Community</p> <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

Baseline Data:

Reading Curriculum Levels (3)End2020 All pupils (Past,Present,PreEnrol)

12518	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total
Y0	100% (31)														100% (31)		31
Y1	63% (45)	20% (14)	14% (10)	3% (2)											63% (45)	37% (26)	71
Y2	14% (12)	27% (23)	50% (43)	9% (8)											14% (12)	77% (66)	86
Y3	2% (2)	1% (1)	9% (8)	60% (55)	27% (25)	1% (1)									12% (11)	60% (55)	92
Y4	2% (1)		2% (1)	3% (2)	30% (18)	54% (33)	10% (6)								7% (4)	84% (51)	61
Y5						15% (10)	75% (49)	8% (5)	2% (1)						15% (10)	75% (49)	65
Y6				2% (1)			6% (4)	11% (7)	66% (43)	12% (8)	3% (2)				8% (5)	77% (50)	65
Totals	19.3% 91	8.1% 38	13.2% 62	14.4% 68	9.1% 43	9.3% 44	12.5% 59	2.5% 12	9.3% 44	1.7% 8	0.4% 2			8.9% 42	73.7% 347	17.4% 82	471

Writing Curriculum Levels (3)End2020 All pupils (Past,Present,PreEnrol)

12519	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total
Y0	100% (31)														100% (31)		31
Y1	69% (49)	30% (21)	1% (1)												69% (49)	31% (22)	71
Y2	27% (23)	56% (48)	17% (15)												27% (23)	73% (63)	86
Y3	1% (1)	2% (2)	25% (23)	62% (57)	9% (8)	1% (1)									28% (26)	62% (57)	92
Y4	2% (1)	2% (1)	3% (2)	18% (11)	34% (21)	36% (22)	5% (3)								25% (15)	70% (43)	61
Y5					3% (2)	18% (12)	66% (43)	12% (8)							22% (14)	66% (43)	65
Y6				2% (1)			6% (4)	18% (12)	62% (40)	8% (5)	5% (3)				8% (5)	80% (52)	65
Totals	22.3% 105	15.3% 72	8.7% 41	14.6% 69	6.6% 31	7.4% 35	10.6% 50	4.2% 20	8.5% 40	1.1% 5	0.6% 3			17.6% 83	71.8% 338	10.6% 50	471

Mathematics Curriculum Levels (3)End2020 All pupils (Past,Present,PreEnrol)

12520	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total
Y0	100% (31)														100% (31)		31
Y1	52% (37)	27% (19)	15% (11)	6% (4)											52% (37)	48% (34)	71
Y2	6% (5)	16% (14)	64% (55)	14% (12)											6% (5)	80% (69)	86
Y3	1% (1)	1% (1)	20% (18)	57% (52)	21% (19)	1% (1)									22% (20)	57% (52)	92
Y4			2% (1)	15% (9)	25% (15)	39% (24)	20% (12)								16% (10)	64% (39)	61
Y5					5% (3)	14% (9)	66% (43)	12% (8)	3% (2)						18% (12)	66% (43)	65
Y6				2% (1)			5% (3)	26% (17)	43% (28)	25% (16)					6% (4)	69% (45)	65
Totals	15.7% 74	7.2% 34	18% 85	16.3% 77	8.1% 38	7.2% 34	12.3% 58	5.3% 25	6.4% 30	3.4% 16				10.8% 51	67.1% 316	22.1% 104	471

A variance was noticed when comparing end of year data from 2019 with 2020. For 2020 those shown below expected NZC level in reading was up 0.4%, writing was up 5.8% and maths was down 0.4%. Those shown at expected NZC level in reading was up 10.9%, writing was up 10.1% and maths was up 11%. Those shown exceeding expected NZC level in reading was down 11.3%, writing was down 14.9% and maths was down 10.6%. Overall, for 2020 those shown at or above expected NZC level in in reading was 91.5%, writing was 87.2% and maths was 88.8%. Staff spent some time during the 2020 year better understanding NZC levels and teacher judgements. The 2020 is a more accurate reflection of schoolwide achievement. Considering the time lost during Lockdown's the data is encouraging.

The above baseline data was end of year New Zealand Curriculum levels across the school as reported in end of year reports to parents.

Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?
<p><i>Teaching and Learning Programmes & Growing Teacher Capability</i></p> <ul style="list-style-type: none"> Professional Learning & Development (PLD) during 2020 focussed on developing collaborative teaching practice across our teams and individual staff. Progress was significantly disrupted due to Lockdown and changes to Alert levels during the year. 2021 is the second year of this two-year contract and will require further planning to ensure the missed PLD opportunities during 2020 are picked up. One teacher previously been involved with ALiM took on a maths leadership role and worked with staff where possible to continue ALiM practices across the school. <p>Reporting Systems</p> <ul style="list-style-type: none"> Reporting systems remained the same during the 2020 school year 	<p><i>Teaching and Learning Programmes & Growing Teacher Capability</i></p> <ul style="list-style-type: none"> Teacher understanding and capacity to work collaboratively grew a differing degree during the year due to the disrupted school year. The collaborative Action Team (CAT) was unable to meet as planned. Teams did make progress with collaborative planning and more consistency was gained. <p>Reporting Systems</p> <ul style="list-style-type: none"> The consistency used in reporting language was beneficial to the Parents of 	<p><i>Teaching and Learning Programmes & Growing Teacher Capability</i></p> <ul style="list-style-type: none"> COVID-19 and Lockdowns was the main reason that PLD opportunities were disrupted during 2020. This of course had a flow on affect for every school, which in turn minimised opportunities for re-scheduled days. Maths development was maintained where possible through staff meetings and individual sessions. This was however limited due to Lockdowns. <p>Reporting Systems</p> <ul style="list-style-type: none"> Changing from National Standards to NZC has continued to be a challenge and staff meetings were 	<p><i>Teaching and Learning Programmes & Growing Teacher Capability</i></p> <ul style="list-style-type: none"> Two-year MoE funded Collaborative Teaching Practice contract 2020-2021. Facilitated by external facilitator from Cognition Education. This was significantly disrupted due to lost time through Lockdowns. Will be reassessed and continued in 2021. No new staff booked into ALiM for 2021. One teacher previously involved in ALiM will maintain a maths leadership role across the school to support and reinforce previous learning and teaching practice through ALiM. <p>Reporting Systems</p> <ul style="list-style-type: none"> We will review the language used in our

<p>utilising our eTap SMS for this.</p> <ul style="list-style-type: none"> We continued using the 'beginning', 'mid' and 'end' for mid and end of year reports. 	<p>our school. It was easier for them to gauge how their children were doing.</p> <ul style="list-style-type: none"> We discussed issues around the terminology and OTJ's for staff. 	<p>used to discuss the issues we have faced.</p> <ul style="list-style-type: none"> There is more work to be done with OTJ's in the upper bands of the NZC. 	<p>schoolwide reporting in Term 1 – 2021.</p> <ul style="list-style-type: none"> We will investigate the use of the eTap Spotlight function for ongoing reporting of student achievement through a parent portal in 2021.
<p>Priority Learners</p> <ul style="list-style-type: none"> The colour coded system introduced to assist the BOT in better understanding priority learner data had a positive result. 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. 	<p>Priority Learners</p> <ul style="list-style-type: none"> Data for reporting purposes was more meaningful and more focused for the board of trustees. Recording and monitoring of priority learner data is was more consistent. Learning progressions were used across the school in their early stages to ensure more consistent data. These have been the focus of discussion in staff meetings when possible through the year. 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. 	<p>Priority Learners</p> <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. 	<p>Priority Learners</p> <ul style="list-style-type: none"> A review and enhancing of priority learner identification, recording and monitoring is planned for early 2021. Teachers focussing regularly on priority learners to ensure acceleration is targeted at their needs. Further development of our Learning Progressions is planned. Using the Learning Progressions in our eTap SMS is being investigated in 2021.

<p>Professional Practice</p> <ul style="list-style-type: none"> • Case studies have become a part of our teacher appraisal process. • These have also gained more traction across most of the schools within the Northcote Community of Learning Kahui Ako. 	<p>Professional Practice</p> <ul style="list-style-type: none"> • Case studies continued during Lockdown and proved very valuable for some teacher / family / whanau relationships during Lockdowns. • Recording of evidence for appraisal was discontinued in August 2020. 	<p>Professional Practice</p> <ul style="list-style-type: none"> • Family/whanau felt included and engaged through the case study approach. • The Teaching Council change to appraisal and subsequent moratorium on collecting evidence came into effect in July 2020. 	<p>Professional Practice</p> <ul style="list-style-type: none"> • Case studies will be a central part of our teacher appraisal system from the beginning of 2021. • We believe this meets many of the professional growth cycle criteria. • Will be reviewed early in 2021.
<p>Community</p> <ul style="list-style-type: none"> • The school Strategic Plan, Vision and Annual Plan commenced the beginning of 2020. • A review of this was completed late in 2020 for realignment with future priorities for 2021. 	<p>Community</p> <ul style="list-style-type: none"> • This was a positive step for all staff and the BOT. • Good progress was made particularly in the property areas even in a COVID-19 year. • Most school fundraising activities were cancelled due to Lockdown and Alert Level restrictions. 	<p>Community</p> <ul style="list-style-type: none"> • A review late in 2020 tracked progress against the annual plan for review early in 2021. • Some aspects were affected through Lockdown with budgetary constraints due to fundraising opportunities lost for most of the school year. 	<p>Community</p> <ul style="list-style-type: none"> • Implement reviewed annual plan at start of 2021. • Continue to maintain strong community relationship ship. • Support school fundraising initiatives.

Planning for next year:

1. Review progress made against annual plan.
2. Recommence Year 2 of PLD contract in Collaborative Teaching Practice. Determine how to catch up lost opportunity in 2020.
3. Maintain within school support in Mathematics through ALiM experienced maths leader.
4. Review reporting language used.
5. Investigate online 'real time' reporting using eTap SMS Spotlight function.
6. Further entrench schoolwide Learning Progressions.
7. Investigate using learning progressions in eTap for student achievement data recording and sharing with parents in real time to replace twice yearly reporting cycle.
8. Maintain focus and development of Priority Learner monitoring and support.

Northcote primary school

23 March 2021

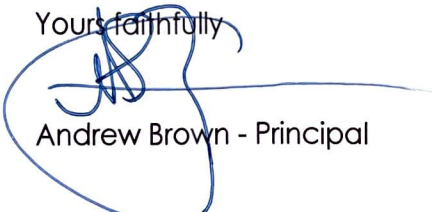
To whom it may concern:

Following are the details of Kiwi Sport Funding and expenditure at Northcote School (Auckland).

Kiwi Sport money enabled our school to provide the following activities for our students during the 2020 school year, when not affected by Lockdown or COVID-19 Alert Level restrictions.

- Athletics
- Swimming
- Touch & Rippa Rugby
- Cricket
- Netball
- Table Tennis
- Trampolining (JUMP)

Yours faithfully



Andrew Brown - Principal

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