

# NORTHCOTE PRIMARY SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

<b>Ministry Number:</b>	1395
<b>Principal:</b>	Andrew Brown
<b>School Address:</b>	2 Lake Road, Northcote, Auckland 0627
<b>School Postal Address:</b>	2 Lake Road, Northcote, Auckland 0627
<b>School Phone:</b>	(09) 480-7376
<b>School Email:</b>	<a href="mailto:admin@northcoteprimary.school.nz">admin@northcoteprimary.school.nz</a>

#### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Matt Mollgaard	Presiding Member	Elected	2022
Andrew Brown	Principal ex Officio		
Tom Jackson	Parent Representative	Elected	2022
Nicole Patterson	Parent Representative	Elected	2022
Tristan Rossiter-Sheehy	Parent Representative	Selection	2022
Kenny Thein	Parent Representative	Elected	2022
Tina Walsh	Staff Representative	Elected	2021

**Accountant / Service Provider:** Top Class Financial Management Services

# NORTHCOTE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2021

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# Northcote Primary School

## Statement of Responsibility

For the year ended 31 December 2021

The Board 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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

**Matt Mollgaard**

Full Name of Presiding Member



Signature of Presiding Member

19 May 2022

Date:

**Andrew Brown**

Full Name of Principal



Signature of Principal

19 May 2022

Date:

**Northcote Primary School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>				
Government Grants	2	4,046,393	3,866,405	4,242,991
Locally Raised Funds	3	245,818	201,145	243,275
Interest Income		477	2,000	1,821
		<u>4,292,688</u>	<u>4,069,550</u>	<u>4,488,087</u>
<b>Expenses</b>				
Locally Raised Funds	3	45,091	87,245	76,664
International Students	4	900	-	900
Learning Resources	5	2,619,253	2,209,783	2,398,675
Administration	6	213,902	224,350	220,876
Finance		3,453	5,000	3,650
Property	7	1,250,778	1,515,400	1,512,671
Depreciation	12	128,072	120,000	114,968
Loss on Disposal of Property, Plant and Equipment		91	-	453
		<u>4,261,540</u>	<u>4,161,778</u>	<u>4,328,857</u>
<b>Net Surplus / (Deficit) for the year</b>		31,148	(92,228)	159,230
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>31,148</u></u>	<u><u>(92,228)</u></u>	<u><u>159,230</u></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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Equity at 1 January</b>		2,077,070	1,917,840	1,917,840
Total comprehensive revenue and expense for the year		31,148	(92,228)	159,230
<b>Equity at 31 December</b>		2,108,218	1,825,612	2,077,070

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	286,185	288,468	510,773
Accounts Receivable	9	194,344	125,000	182,071
Prepayments		12,834	10,000	11,513
Inventories	10	4,011	3,000	3,748
Investments	11	100,000	100,000	50,000
		<u>597,374</u>	<u>526,468</u>	<u>758,105</u>
<b>Current Liabilities</b>				
GST Payable		1,644	5,000	4,520
Accounts Payable	13	190,836	150,000	190,812
Revenue Received in Advance	14	25,748	1,000	53,107
Provision for Cyclical Maintenance	15	58,534	46,812	1,846
Finance Lease Liability	16	15,306	25,000	17,219
Funds held for Capital Works Projects	17	30,899	-	81,322
Funds held on behalf of Northcote Kahui Ako	18	2,189	-	-
		<u>325,156</u>	<u>227,812</u>	<u>348,826</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>272,218</b>	<b>298,656</b>	<b>409,279</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,902,400	1,597,956	1,757,956
		<u>1,902,400</u>	<u>1,597,956</u>	<u>1,757,956</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	48,984	50,000	73,966
Finance Lease Liability	16	17,416	21,000	16,199
		<u>66,400</u>	<u>71,000</u>	<u>90,165</u>
<b>Net Assets</b>		<u><u>2,108,218</u></u>	<u><u>1,825,612</u></u>	<u><u>2,077,070</u></u>
<b>Equity</b>		<u><u>2,108,218</u></u>	<u><u>1,825,612</u></u>	<u><u>2,077,070</u></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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		814,084	554,516	768,194
Locally Raised Funds		215,220	321,145	286,359
Goods and Services Tax (net)		(2,876)	-	(40,193)
Payments to Employees		(443,728)	(506,800)	(415,237)
Payments to Suppliers		(433,436)	(418,978)	(417,627)
Interest Paid		(3,453)	(5,000)	(3,650)
Interest Received		784	2,000	1,393
Net cash from/(to) Operating Activities		146,595	(53,117)	179,239
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(248,676)	(40,000)	(72,540)
Purchase of Investments		(50,000)	(50,000)	(50,000)
Net cash from/(to) Investing Activities		(298,676)	(90,000)	(122,540)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(22,084)	(10,000)	(26,674)
Funds Administered for Capital Works Projects		(50,423)	-	(263,752)
Net cash from/(to) Financing Activities		(72,507)	(10,000)	(290,426)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(224,588)</b>	<b>(153,117)</b>	<b>(233,727)</b>
Cash and cash equivalents at the beginning of the year	8	510,773	441,585	744,500
<b>Cash and cash equivalents at the end of the year</b>	8	<b>286,185</b>	<b>288,468</b>	<b>510,773</b>

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 2021

#### 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

###### **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**

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.

###### **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 15.

###### **Useful lives of property, plant and equipment**

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





### **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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

#### **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) 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.

### **e) 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.

### **f) 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.

### **g) 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.

#### **h) 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.

#### **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.

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	Term of Lease
Library resources	12.5% Diminishing value

#### **j) 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.

#### **k) 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.

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

#### **m) Revenue Received in Advance**

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

#### **n) Shared Funds**

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

#### **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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

#### **p) Financial Instruments**

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 '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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	658,901	626,405	656,290
Teachers' Salaries Grants	2,239,863	1,900,000	2,093,534
Use of Land and Buildings Grants	1,000,791	1,300,000	1,334,784
Other MoE Grants	140,969	40,000	155,478
Other Government Grants	5,869	-	2,905
	<u>4,046,393</u>	<u>3,866,405</u>	<u>4,242,991</u>

## 3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
Donations & Bequests	130,778	95,600	144,158
Fees for Extra Curricular Activities	64,264	97,145	90,392
Trading	2,156	3,400	3,068
Fundraising & Community Grants	48,620	5,000	5,657
	<u>245,818</u>	<u>201,145</u>	<u>243,275</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	42,673	82,845	73,854
Trading	2,418	3,400	2,470
Fundraising and Community Grant Costs	-	1,000	340
	<u>45,091</u>	<u>87,245</u>	<u>76,664</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>200,727</u>	<u>113,900</u>	<u>166,611</u>

## 4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	-	-	-
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
<b>Revenue</b>			
International Student Fees	-	-	-
<b>Expenses</b>			
Other Expenses	900	-	900
	<u>900</u>	<u>-</u>	<u>900</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>(900)</u>	<u>-</u>	<u>(900)</u>

## 5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	49,681	37,685	19,313
Equipment Repairs	4,916	2,500	3,810
Information and Communication Technology	48,925	29,548	32,592
Library Resources	1,127	550	1,302
Employee Benefits - Salaries	2,487,758	2,096,500	2,307,645
Staff Development	26,846	43,000	34,013
	<u>2,619,253</u>	<u>2,209,783</u>	<u>2,398,675</u>

## 6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,975	6,500	6,580
Board Fees	330	500	440
Board Expenses	10,458	11,500	11,162
Communication	5,357	5,150	5,565
Consumables	8,469	16,800	13,326
Other	11,129	15,900	13,018
Employee Benefits - Salaries	146,028	143,000	146,017
Insurance	12,556	12,000	12,168
Service Providers, Contractors and Consultancy	12,600	13,000	12,600
	<u>213,902</u>	<u>224,350</u>	<u>220,876</u>

## 7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	7,723	7,850	8,306
Consultancy and Contract Services	64,421	59,700	66,832
Cyclical Maintenance Provision	31,706	21,000	(18,700)
Grounds	892	1,450	664
Heat, Light and Water	35,905	42,500	41,166
Rates	123	100	114
Repairs and Maintenance	57,670	33,000	27,294
Use of Land and Buildings	1,000,791	1,300,000	1,334,784
Security	1,227	2,500	2,416
Employee Benefits - Salaries	50,320	47,300	49,795
	<u>1,250,778</u>	<u>1,515,400</u>	<u>1,512,671</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% 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."

## 8. Cash and Cash Equivalents

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	286,185	288,468	510,773
Cash and cash equivalents for Statement of Cash Flows	286,185	288,468	510,773

Of the \$286,185 Cash and Cash Equivalents, \$30,899 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and facilities. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$286,185 Cash and Cash Equivalents, \$20,000 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. If these requirements are not met, the funds will need to be returned.

Of the \$286,185 Cash and Cash Equivalents, \$2,189 is held by the School on behalf of the Northcote Kahui Ako. See note 18 for details of how the funding received for the cluster has been spent in the year.

## 9. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	11,552	5,000	8,667
Receivables from the Ministry of Education	-	-	1,841
Interest Receivable	121	-	428
Banking Staffing Underuse	12,564	-	19,068
Teacher Salaries Grant Receivable	170,107	120,000	152,067
	194,344	125,000	182,071
Receivables from Exchange Transactions	11,673	5,000	9,095
Receivables from Non-Exchange Transactions	182,671	120,000	172,976
	194,344	125,000	182,071

## 10. Inventories

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Stationery	649	500	454
School Uniforms	3,362	2,500	3,294
	4,011	3,000	3,748

## 11. Investments

The School's investment activities are classified as follows:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	100,000	100,000	50,000
<b>Total Investments</b>	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	1,446,178	-	-	-	(40,893)	<b>1,405,285</b>
Furniture and Equipment	230,610	146,497	(91)	-	(38,679)	<b>338,337</b>
Information and Communication Technology	27,673	102,179	-	-	(24,381)	<b>105,471</b>
Leased Assets	32,656	21,388	-	-	(21,196)	<b>32,848</b>
Library Resources	20,839	2,543	-	-	(2,923)	<b>20,459</b>
<b>Balance at 31 December 2021</b>	<u>1,757,956</u>	<u>272,607</u>	<u>(91)</u>	<u>-</u>	<u>(128,072)</u>	<u>1,902,400</u>

The net carrying value of equipment held under a finance lease is **\$32,848 (2020: \$32,656)**

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,664,967	(259,682)	<b>1,405,285</b>	1,664,967	(218,789)	<b>1,446,178</b>
Furniture and Equipment	871,747	(533,410)	<b>338,337</b>	764,811	(534,201)	<b>230,610</b>
Information and Communication Technology	323,600	(218,129)	<b>105,471</b>	221,854	(194,181)	<b>27,673</b>
Leased Assets	65,534	(32,686)	<b>32,848</b>	83,243	(50,587)	<b>32,656</b>
Library Resources	93,284	(72,825)	<b>20,459</b>	90,741	(69,902)	<b>20,839</b>
<b>Balance at 31 December</b>	<u>3,019,132</u>	<u>(1,116,732)</u>	<u>1,902,400</u>	<u>2,825,616</u>	<u>(1,067,660)</u>	<u>1,757,956</u>

### 13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	4,345	25,000	22,676
Accruals	4,850	-	5,050
Employee Entitlements - Salaries	175,981	125,000	157,556
Employee Entitlements - Leave Accrual	5,660	-	5,530
	<u>190,836</u>	<u>150,000</u>	<u>190,812</u>
Payables for Exchange Transactions	190,836	150,000	190,812
	<u>190,836</u>	<u>150,000</u>	<u>190,812</u>

The carrying value of payables approximates their fair value.

### 14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	25,748	1,000	53,107
	<u>25,748</u>	<u>1,000</u>	<u>53,107</u>

### 15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	75,812	75,812	116,229
Increase/ (decrease) to the Provision During the Year	31,706	21,000	(18,700)
Use of the Provision During the Year	-	-	(21,717)
Provision at the End of the Year	<u>107,518</u>	<u>96,812</u>	<u>75,812</u>
Cyclical Maintenance - Current	58,534	46,812	1,846
Cyclical Maintenance - Term	48,984	50,000	73,966
	<u>107,518</u>	<u>96,812</u>	<u>75,812</u>



## 16. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	17,466	25,000	17,219
Later than One Year and no Later than Five Years	19,199	26,000	16,199
Future Finance Charges	(3,943)	(5,000)	-
	<u>32,722</u>	<u>46,000</u>	<u>33,418</u>
<b>Represented by</b>			
Finance lease liability - Current	15,306	25,000	17,219
Finance lease liability - Term	17,416	21,000	16,199
	<u>32,722</u>	<u>46,000</u>	<u>33,418</u>

## 17. 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.

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1 (Kauri) <i>In Progress</i>		8,077	460,366	(452,097)	-	16,346
Roofing <i>Completed</i>		12,786	(2,851)	(10,443)	508	-
SIP: Field Drainage and Sandpits <i>Completed</i>		45,377	6,521	(51,898)	-	-
SIP: Pool Refurbishment <i>Completed</i>		(6,576)	50,979	(44,403)	-	-
SIP: Shade Structures <i>In Progress</i>		25,566	-	(4,762)	-	20,804
SIP: Fencing <i>In Progress</i>		(3,158)	132,750	(135,843)	-	(6,251)
SIP: 5YA Amendment <i>Completed</i>		(750)	-	-	750	-
Totals		<u>81,322</u>	<u>647,765</u>	<u>(699,446)</u>	<u>1,258</u>	<u>30,899</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	37,150
Funds Due from the Ministry of Education	(6,251)
	<u>30,899</u>

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board 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>Completed</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		<u>346,458</u>	<u>107,198</u>	<u>(370,950)</u>	<u>(1,384)</u>	<u>81,322</u>

## 18. Funds Held on Behalf of Northcote Kahui Ako

Northcote Primary School is the lead school and holds funds on behalf of the Northcote Kahui Ako.

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Received from Cluster Members	6,851	-	-
Funds Received from Lion Foundation	13,107	-	-
Total funds received	19,958	-	-
Funds Spent on Behalf of the Cluster	17,769	-	-
Funds Held at Year End	2,189	-	-

## 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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	330	440
<i>Leadership Team</i>		
Remuneration	741,066	743,397
Full-time equivalent members	7	7
Total key management personnel remuneration	741,396	743,837

There are six members of the Board excluding the Principal. The Board had held six full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

### *Principal 1*

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

2021 Actual	2020 Actual
----------------	----------------



Salaries and Other Short-term Employee Benefits:	<b>\$000</b>	<b>\$000</b>
Salary and Other Payments	170-180	160 - 170
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-

#### *Other Employees*

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	1.00	1.00
110 - 120	-	1.00
120 - 130	1.00	-
	<u>2.00</u>	<u>2.00</u>

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 2021** (Contingent liabilities and assets at **31 December 2020**: nil).

#### Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, 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. 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 2021, a contingent liability for the school may exist.

## **22. Commitments**

### **(a) Capital Commitments**

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$147,500 contract for Fencing completed in 2021, which will be fully funded by the Ministry of Education. \$132,750 has been received of which \$139,000 has been spent on the project to date; and
- (b) \$29,748 contract for Playground Shade. This project is fully funded by the Ministry and \$26,773 has been received of which \$5,970 has been spent on the project to balance date.

(Capital commitments at 31 December 2020: \$60,000)

## 23. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	286,185	288,468	510,773
Receivables	194,344	125,000	182,071
Investments - Term Deposits	100,000	100,000	50,000
Total Financial assets measured at amortised cost	<u>580,529</u>	<u>513,468</u>	<u>742,844</u>

### Financial liabilities measured at amortised cost

Payables	190,836	150,000	190,812
Finance Leases	32,722	46,000	33,418
Total Financial Liabilities Measured at Amortised Cost	<u>223,558</u>	<u>196,000</u>	<u>224,230</u>

## 24. Events After Balance Date

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

## 25. COVID 19 Pandemic on going implications

### Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

### Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

### Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

**INDEPENDENT AUDITOR'S REPORT**  
**TO THE READERS OF NORTHCOTE PRIMARY SCHOOL'S FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

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 2021, 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 2021; 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 20 May 2022. 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.

### **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 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 school 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 is responsible for the other information. The other information comprises the Analysis of Variance and Kiwi Sport Note, 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



<b>School Name:</b>	Northcote School (Auckland)	<b>School Number:</b>	1395
<b>Strategic Aim:</b>	We are committed to achieving equity and excellence at Northcote Primary School through our strategic goals, structures and processes.		
<b>Target:</b>	<p><b>Strategic Goal 1: Our Students</b></p> <ul style="list-style-type: none"> <li>• Lifelong learning strategies such as problem solving, risk taking and personal challenges are an integral part of our teaching and learning programmes</li> <li>• Develop a reporting system that reports progress and achievement against NZC Learning Progressions in plain language</li> <li>• 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</li> </ul> <p><b>Strategic Goal 2: Our Staff and School Environment</b></p> <ul style="list-style-type: none"> <li>• Professional Learning empowers teaching and is an essential part of planning and practice</li> <li>• Growing teacher capability is the focus for our professional learning programmes</li> <li>• Effective and responsive dialogue locally, regionally and globally is developed and established</li> </ul> <p><b>Strategic Goal 3: Our Community</b></p> <ul style="list-style-type: none"> <li>• Effective and valuable dialogue is established in partnership with our school community</li> <li>• Further enhance a strong collaborative relationship with the school community</li> </ul>		



**Baseline Data:**

Below is end of year report data for reading, writing and mathematics. This data is based on a large amount of online learning during lockdown, and face to face teaching when back at school. No formal assessment data was sought as the priority was getting back to actual teaching rather than assessing.

**Northcote Primary School  
Curriculum Levels EOY  
Reading Curriculum Levels (3)End2021  
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% (19)														100% (19)		19
Y1	82% (58)	14% (10)	4% (3)												82% (58)	18% (13)	71
Y2	13% (9)	29% (20)	51% (35)	7% (5)										13% (9)	80% (55)	7% (5)	69
Y3	7% (6)	7% (6)	25% (20)	51% (41)	10% (8)									40% (32)	51% (41)	10% (8)	81
Y4	1% (1)		1% (1)	12% (10)	49% (41)	34% (28)	2% (2)							14% (12)	83% (69)	2% (2)	83
Y5			3% (2)	2% (1)	3% (2)	28% (17)	62% (38)	2% (1)						36% (22)	62% (38)	2% (1)	61
Y6					2% (1)	5% (3)	33% (20)	30% (18)	26% (16)	5% (3)				39% (24)	56% (34)	5% (3)	61
Totals	20.9% 93	8.1% 36	13.7% 61	12.8% 57	11.7% 52	10.8% 48	13.5% 60	4.3% 19	3.6% 16	0.7% 3				22.2% 99	70.6% 314	7.2% 32	445

**Northcote Primary School  
Curriculum Levels EOY  
Writing Curriculum Levels (3)End2021  
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% (19)														100% (19)		19
Y1	82% (58)	18% (13)													82% (58)	18% (13)	71
Y2	16% (11)	58% (40)	26% (18)											16% (11)	84% (58)		69
Y3	6% (5)	20% (16)	48% (39)	26% (21)										74% (60)	26% (21)		81
Y4	1% (1)	1% (1)	8% (7)	28% (23)	36% (30)	25% (21)								39% (32)	61% (51)		83
Y5			3% (2)	8% (5)	10% (6)	23% (14)	51% (31)	5% (3)						44% (27)	51% (31)	5% (3)	61
Y6					2% (1)	3% (2)	34% (21)	31% (19)	23% (14)	7% (4)				39% (24)	54% (33)	7% (4)	61
Totals	21.1% 94	15.7% 70	14.8% 66	11% 49	8.3% 37	8.3% 37	11.7% 52	4.9% 22	3.1% 14	0.9% 4				34.6% 154	60.9% 271	4.5% 20	445

**Northcote Primary School  
Curriculum Levels EOY  
Mathematics Curriculum Levels (3)End2021  
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% (19)														100% (19)		19
Y1	68% (48)	28% (20)	4% (3)												68% (48)	32% (23)	71
Y2	3% (2)	36% (25)	42% (29)	19% (13)										3% (2)	78% (54)	19% (13)	69
Y3	2% (2)	11% (9)	36% (29)	43% (35)	6% (5)	1% (1)								49% (40)	43% (35)	7% (6)	81
Y4	1% (1)	1% (1)	7% (6)	17% (14)	43% (36)	28% (23)	2% (2)							27% (22)	71% (59)	2% (2)	83
Y5				5% (3)	16% (10)	18% (11)	50% (31)	6% (4)	3% (2)	2% (1)				39% (24)	50% (31)	11% (7)	62
Y6					2% (1)	2% (1)	33% (20)	38% (23)	25% (15)	2% (1)				36% (22)	62% (38)	2% (1)	61
Totals	16.1% 72	12.3% 55	15% 67	14.6% 65	11.7% 52	8.1% 36	11.9% 53	6.1% 27	3.8% 17	0.4% 2				24.7% 110	63.7% 284	11.7% 52	446

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<p>During 2021 our focus was on strengthening educational outcomes in reading, writing and maths. The aim was to increase the number of children who were not meeting NZC expectations in R, W and M.</p> <p>Spending much of Term 3 and 4 in lockdown all classes were involved in online learning. The board approved to move to a paid version of Seesaw which is used by every class in school. This meant a fully interactive platform was available for all classes. Daily work was posted and responded to by most children. Other platforms used were Mathletics (Year 3-6) &amp; Maths Seeds Year 1-2).</p> <p>Children who were not engaging at an expected level, or for some at all, were followed up with communication from the</p>	<p>End of year data was lower than the previous year, but this was not unexpected due to the lack of face-to-face teaching and learning opportunities.</p> <p>Teaching and learning were carried using Seesaw and Zoom. This was successful to the degree that it could be. There were ongoing issues with getting all children to engage and maintain their motivation.</p> <p>Contact with parents was initiated in cases where no engagement or low levels of engagement were noticed.</p>	<p>When children finally returned to school they were in split classes and only attended on alternate days. Direction for teachers was to focus on trying to make up lost ground from no face-to-face teaching and learning during lockdown, not on assessing children for end of year data.</p> <p>Children are social beings and were far happier and engaged when back at school, even on alternating days. On the day away from school children carried on with schoolwork from the previous day that were maintained using Seesaw.</p> <p>Fatigue and a multitude of pressures because of Covid-19 and lengthy lockdowns.</p>	<p>It is clear the ongoing effects of Covid-19 will affect teaching and learning for at least part of the 2022 school year.</p> <p>We need to maximise face to face teaching and learning and ensure we have online capacity in place from day one.</p> <p>Developing a 'hybrid' system where children at school and those isolating away from school have equity of access to learning and will be a priority.</p>

classroom teacher to parents/whānau and assistance offered where possible.

The school delivered 35 school ChromeBook's and/or iPads for children to be able to access their classroom online activity. Regular Zoom sessions with the whole class and smaller groups were conducted by all teachers. There was also a daily requirement where possible for a whole class connection.

When Auckland moved to the CPF Red framework school resumed with an A-L and M-Z surname split on alternating days.

Children had increased opportunity to engage with school devices and this showed positively with a number who had initially had low levels of engagement.

Children returned to school happy and with the alphabet split families were able to have all children at school on the same day.

Children were able to engage with their peers and teachers and allow parents some time for their other responsibilities.

#### Planning for next year:

The development of a more robust hybrid teaching and learning system will be required if the expected effects of self-isolation come to fruition. We will need to ensure there is early engagement with family and whānau who may not be comfortable with sending their children back to school, particularly when covid appears at school. We will work to reduce the disparity across our children from the previous two years of lockdowns.



18 November 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 2021 school year. This was obviously affected by severe restrictions due to Lockdown and COVID-19 Alert Level restrictions.

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

Yours faithfully

Andrew Brown - Principal