

NORTHCOTE PRIMARY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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

Name	Position	How Position Gained	Term Expired/ Expires
Matt Mollgaard	Presiding Member	Elected	2025
Andrew Brown	Principal ex Officio		
Rebecca Conolly	Parent Representative	Elected	2024
Rachel Henderson	Parent Representative	Elected	2025
Emma Hendy	Parent Representative	Elected	2025
Tom Jackson	Parent Representative	Elected	2022
Nicole Patterson	Parent Representative	Elected	2022
Tristan Rossiter-Sheehy	Parent Representative	Selection	2022
Kenny Thein	Parent Representative	Elected	2024
Kelly Mattock	Staff Representative	Elected	2022

Accountant / Service Provider: Top Class Financial Management Services

NORTHCOTE PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2022

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Good Employer Statement

Northcote Primary School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Matt Mollgaard

Full Name of Presiding Member



Signature of Presiding Member

11 May 2023

Date:

Andrew Brown

Full Name of Principal



Signature of Principal

11 May 2023

Date:

Northcote Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	4,387,792	4,084,800	4,046,393
Locally Raised Funds	3	243,968	224,250	245,818
Interest Income		6,740	1,000	477
Total Revenue		4,638,500	4,310,050	4,292,688
Expenses				
Locally Raised Funds	3	88,004	81,950	45,991
Learning Resources	4	2,936,022	2,565,633	2,747,325
Administration	5	268,418	223,140	213,902
Finance		1,935	5,000	3,453
Property	6	1,343,426	1,515,350	1,250,778
Loss on Disposal of Property, Plant and Equipment		914	-	91
		4,638,719	4,391,073	4,261,540
Net Surplus / (Deficit) for the year		(219)	(81,023)	31,148
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(219)	(81,023)	31,148

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,108,218	1,984,842	2,077,070
Total comprehensive revenue and expense for the year		(219)	(81,023)	31,148
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		45,678	-	-
Equity at 31 December		2,153,677	1,903,819	2,108,218

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	184,890	218,777	286,185
Accounts Receivable	8	245,414	162,000	194,884
Prepayments		16,775	10,000	12,834
Inventories	9	2,539	3,500	4,011
Investments	10	250,000	100,000	100,000
Funds Receivable for Capital Works Projects	16	15,658	-	6,251
		715,276	494,277	604,165
Current Liabilities				
GST Payable		16,624	5,000	1,644
Accounts Payable	12	246,056	190,000	190,836
Revenue Received in Advance	13	89	1,000	26,288
Provision for Cyclical Maintenance	14	-	56,000	58,534
Finance Lease Liability	15	14,264	19,000	15,306
Funds held for Capital Works Projects	16	59,008	-	37,150
Funds held on behalf of Northcote Kahui Ako	17	-	-	2,189
		336,041	271,000	331,947
Working Capital Surplus/(Deficit)		379,235	223,277	272,218
Non-current Assets				
Property, Plant and Equipment	11	1,856,814	1,752,542	1,902,400
		1,856,814	1,752,542	1,902,400
Non-current Liabilities				
Provision for Cyclical Maintenance	14	72,583	50,000	48,984
Finance Lease Liability	15	9,789	22,000	17,416
		82,372	72,000	66,400
Net Assets		2,153,677	1,903,819	2,108,218
Equity		2,153,677	1,903,819	2,108,218

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		981,154	784,800	814,084
Locally Raised Funds		218,287	224,250	215,220
Goods and Services Tax (net)		14,980	-	(2,876)
Payments to Employees		(588,662)	(479,800)	(443,728)
Payments to Suppliers		(529,376)	(481,807)	(433,436)
Interest Paid		(1,935)	(5,000)	(3,453)
Interest Received		3,467	1,000	784
Net cash from/(to) Operating Activities		97,915	43,443	146,595
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(63,973)	-	(248,676)
Purchase of Investments		(150,000)	-	(50,000)
Net cash from/(to) Investing Activities		(213,973)	-	(298,676)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,659	-	-
Finance Lease Payments		(19,158)	(4,466)	(22,084)
Funds Administered on Behalf of Third Parties		10,262	-	(50,423)
Net cash from/(to) Financing Activities		14,763	(4,466)	(72,507)
Net increase/(decrease) in cash and cash equivalents		(101,295)	38,977	(224,588)
Cash and cash equivalents at the beginning of the year	7	286,185	179,800	510,773
Cash and cash equivalents at the end of the year	7	184,890	218,777	286,185

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 expense 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 15.

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly 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. Grants for the use of land and buildings 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 where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 expected 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 (funded by the Board) to buildings owned by the Crown or directly by the board 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	20–40 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

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.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

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 are recorded as revenue as the obligations are fulfilled and the fees earned.

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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 the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.



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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,006,210	778,800	799,187
Teachers' Salaries Grants	2,266,422	2,000,000	2,239,863
Use of Land and Buildings Grants	1,111,292	1,300,000	1,000,791
Other Government Grants	3,868	6,000	6,552
	4,387,792	4,084,800	4,046,393

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	116,710	132,000	130,778
Fees for Extra Curricular Activities	93,738	83,850	64,264
Trading	7,062	3,400	2,156
Fundraising & Community Grants	26,458	5,000	48,620
	243,968	224,250	245,818
Expenses			
Extra Curricular Activities Costs	82,393	77,550	42,673
Trading	5,501	3,400	2,418
Fundraising and Community Grant Costs	110	1,000	-
International Student - Other Expenses	-	-	900
	88,004	81,950	45,991
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	155,964	142,300	199,827

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	50,999	59,550	49,681
Equipment Repairs	2,944	2,500	4,916
Information and Communication Technology	45,680	48,133	48,925
Library Resources	828	1,500	1,127
Employee Benefits - Salaries	2,650,363	2,290,500	2,487,758
Staff Development	44,055	43,450	26,846
	2,936,022	2,565,633	2,747,325

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	7,184	8,262	6,975
Board Fees	225	500	330
Board Expenses	16,511	15,678	10,458
Communication	5,107	5,150	5,357
Consumables	13,365	11,700	8,469
Other	14,144	17,350	11,129
Employee Benefits - Salaries	185,565	139,000	146,028
Insurance	12,937	12,500	12,556
Service Providers, Contractors and Consultancy	13,380	13,000	12,600
	268,418	223,140	213,902

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	9,479	7,800	7,723
Consultancy and Contract Services	61,568	59,200	64,421
Cyclical Maintenance Provision	(5,686)	21,000	31,706
Grounds	18,016	1,450	892
Heat, Light and Water	43,264	41,500	35,905
Rates	123	100	123
Repairs and Maintenance	52,902	32,500	57,670
Use of Land and Buildings	1,111,292	1,300,000	1,000,791
Security	2,382	1,500	1,227
Employee Benefits - Salaries	50,086	50,300	50,320
	1,343,426	1,515,350	1,250,778

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.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	184,890	218,777	286,185
Cash and cash equivalents for Statement of Cash Flows	184,890	218,777	286,185

Of the \$184,890 Cash and Cash Equivalents, \$59,008 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	11,574	162,000	12,092
Receivables from the Ministry of Education	41,488	-	-
Interest Receivable	3,394	-	121
Banking Staffing Underuse	-	-	12,564
Teacher Salaries Grant Receivable	188,958	-	170,107
	<u>245,414</u>	<u>162,000</u>	<u>194,884</u>
Receivables from Exchange Transactions	14,968	162,000	12,213
Receivables from Non-Exchange Transactions	230,446	-	182,671
	<u>245,414</u>	<u>162,000</u>	<u>194,884</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	723	500	649
School Uniforms	1,816	3,000	3,362
	<u>2,539</u>	<u>3,500</u>	<u>4,011</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	250,000	100,000	100,000
	<u>250,000</u>	<u>100,000</u>	<u>100,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	1,405,285	2,754	-	-	(40,940)	1,367,099
Furniture and Equipment	338,337	38,851	-	-	(47,513)	329,675
Information and Communication Technology	105,471	41,623	-	-	(31,750)	115,344
Leased Assets	32,848	8,126	-	-	(17,866)	23,108
Library Resources	20,459	5,127	(914)	-	(3,084)	21,588
Balance at 31 December 2022	1,902,400	96,481	(914)	-	(141,153)	1,856,814

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	1,667,720	(300,621)	1,367,099	1,664,967	(259,682)	1,405,285
Furniture and Equipment	910,598	(580,923)	329,675	871,747	(533,410)	338,337
Information and Communication T	365,223	(249,879)	115,344	323,600	(218,129)	105,471
Leased Assets	51,062	(27,954)	23,108	65,534	(32,686)	32,848
Library Resources	94,896	(73,308)	21,588	93,284	(72,825)	20,459
Balance at 31 December	3,089,499	(1,232,685)	1,856,814	3,019,132	(1,116,732)	1,902,400

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	8,750	30,000	4,345
Accruals	5,884	-	4,850
Banking Staffing Overuse	23,894	-	-
Employee Entitlements - Salaries	203,546	160,000	175,981
Employee Entitlements - Leave Accrual	3,982	-	5,660
	246,056	190,000	190,836
Payables for Exchange Transactions	246,056	190,000	190,836
	246,056	190,000	190,836

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other revenue in Advance	89	1,000	26,288
	<u>89</u>	<u>1,000</u>	<u>26,288</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	107,518	107,518	75,812
Increase to the Provision During the Year	-	21,000	31,706
Use of the Provision During the Year	(29,249)	(22,518)	-
Other Adjustments	(5,686)	-	-
Provision at the End of the Year	<u>72,583</u>	<u>106,000</u>	<u>107,518</u>
Cyclical Maintenance - Current	-	56,000	58,534
Cyclical Maintenance - Non current	72,583	50,000	48,984
	<u>72,583</u>	<u>106,000</u>	<u>107,518</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	15,716	19,000	17,466
Later than One Year and no Later than Five Years	10,690	22,000	19,199
Later than Five Years	(2,353)	-	(3,943)
	<u>24,053</u>	<u>41,000</u>	<u>32,722</u>
Represented by			
Finance lease liability - Current	14,265	19,000	15,306
Finance lease liability - Non current	9,788	22,000	17,416
	<u>24,053</u>	<u>41,000</u>	<u>32,722</u>



16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
Block 1 (Kauri)	<i>Completed</i>	16,346	-	(16,346)	-	-
SIP: Shade/Bell & PA Upgrade	<i>Completed</i>	20,804	-	(26,022)	2,573	(2,645)
SIP: Fencing	<i>In Progress</i>	(6,251)	-	(6,762)	-	(13,013)
SIP: Turf	<i>In Progress</i>	-	60,503	(3,043)	-	57,460
Rooms 21 & 22 Wall Lining	<i>Completed</i>	-	39,276	(37,728)	-	1,548
Totals		30,899	99,779	(89,901)	2,573	43,350

Represented by:

Funds Held on Behalf of the Ministry of Education	59,008
Funds Receivable from the Ministry of Education	(15,658)

	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 & 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 Ammendment	<i>Completed</i>	(750)	-	-	750	-
Totals		81,322	647,765	(699,446)	1,258	30,899

Represented by:

Funds Held on Behalf of the Ministry of Education	37,150
Funds Receivable from the Ministry of Education	(6,251)

17. Funds Held on Behalf of Northcote Kahui Ako

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds Held at Beginning of the Year	2,189	2,189	6,851
Funds Received from Cluster Members	-	-	13,107
Total funds received	-	-	19,958
Funds Spent on Behalf of the Cluster	-	-	17,769
Funds transferred to Northcote Intermediate	2,189	2,189	-
Funds Held at Year End	-	-	2,189



18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	225	330
<i>Leadership Team</i> Remuneration	757,170	741,066
Full-time equivalent members	7	7
Total key management personnel remuneration	<u>757,395</u>	<u>741,396</u>

There are 6 members of the Board excluding the Principal. The Board had held **8** full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	170 - 180
Benefits and Other Emoluments	1 - 5	1 - 5
Termination Benefits	-	-
Benefits paid to the Principal are Kiwisaver only.		

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	-	1.00
110 - 120	2.00	-
120 - 130	-	1.00
	<u>2.00</u>	<u>2.00</u>

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



20. Contingencies

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

(Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) \$84,135 contract for Artificial Turf to be completed in 2023, which will be fully funded by the Ministry of Education. \$60,503 has been received of which \$3,043 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$177,248)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	184,890	218,777	286,185
Receivables	245,414	162,000	194,884
Investments - Term Deposits	250,000	100,000	100,000
Total Financial assets measured at amortised cost	<u>680,304</u>	<u>480,777</u>	<u>581,069</u>

Financial liabilities measured at amortised cost

Payables	246,056	190,000	190,836
Finance Leases	24,053	41,000	32,722
Total Financial Liabilities Measured at Amortised Cost	<u>270,109</u>	<u>231,000</u>	<u>223,558</u>



23. Events After Balance Date

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

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF NORTHCOTE PRIMARY SCHOOL'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Northcote Primary School (the School). The Auditor-General has appointed me, Brendan Lyon, 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 1 to 19, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 11 May 2023. 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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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 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, Kiwi Sport Note and Good Employer Statement, 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.



Brendan Lyon
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

Statement of Variance Reporting



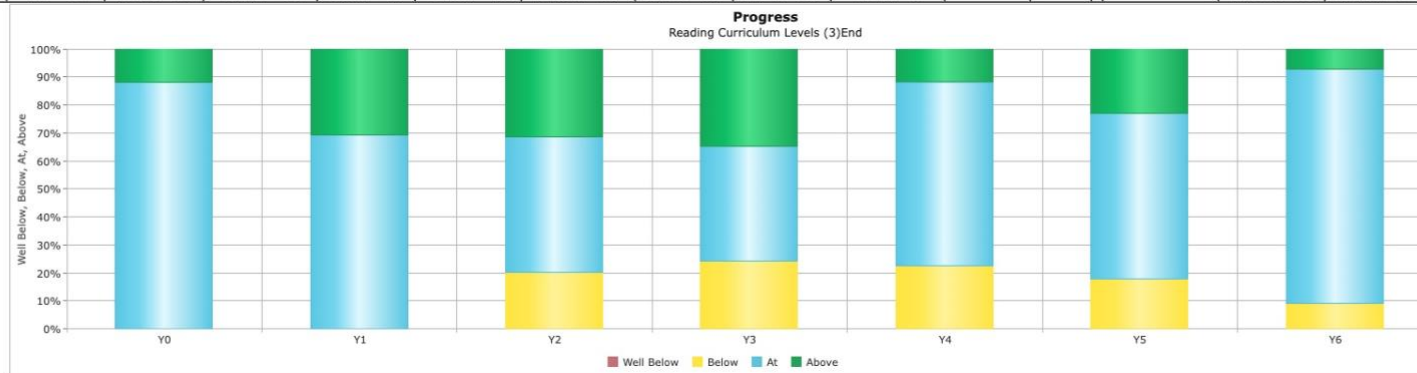
School Name:	Northcote School (Auckland)	School Number:	1395
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Annual Aim:	We are committed to achieving equity and excellence at Northcote Primary School through our strategic goals, structures, and processes.
Target:	<p><u>Strategic Goal 1: Our Students</u></p> <p>Lifelong learning strategies such as problem solving, risk taking, and personal challenges are an integral part of our teaching and learning programmes.</p> <p>Develop a reporting system that reports progress and achievement against NZC Learning Progressions in plain language.</p> <p>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> <p><u>Strategic Goal 2: Our Staff and School Environment</u></p> <p>Professional Learning empowers teaching and is an essential part of planning and practice</p> <p>Growing teacher capability is the focus for our professional learning programmes</p> <p>Effective and responsive dialogue locally, regionally, and globally is developed and established</p> <p><u>Strategic Goal 3: Our Community</u></p> <p>Effective and valuable dialogue is established in partnership with our school community.</p> <p>Further enhance a strong collaborative relationship with the school community.</p>

Baseline Data:

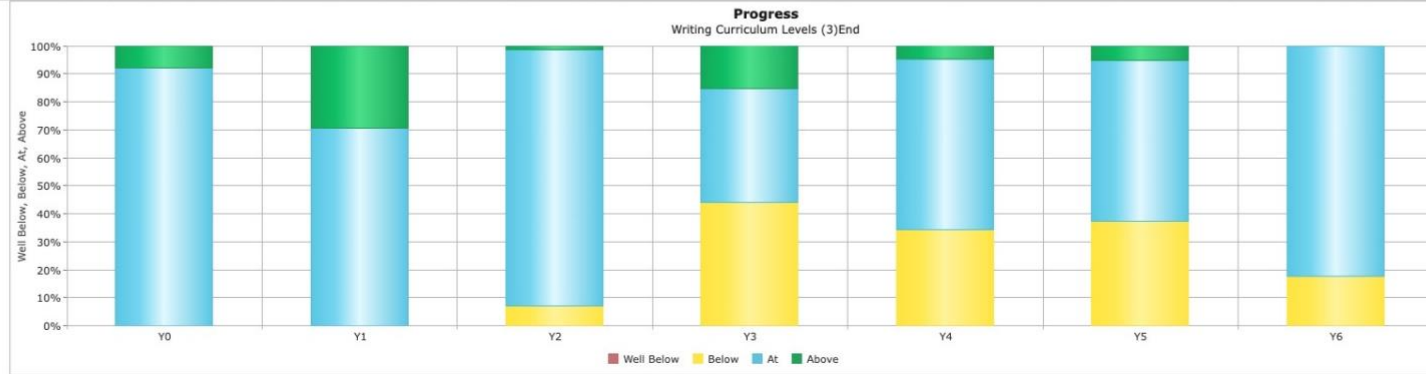
**Northcote Primary School
Curriculum Levels EOY
Reading Curriculum Levels (3)End2022
All pupils (Past,Present,PreEnrol)**

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	88% (22)	8% (2)	4% (1)												88% (22)	12% (3)	25
Y1	69% (52)	20% (15)	9% (7)	1% (1)											69% (52)	31% (23)	75
Y2	20% (14)	21% (15)	27% (19)	31% (22)										20% (14)	49% (34)	31% (22)	70
Y3	8% (5)	6% (4)	11% (7)	41% (27)	29% (19)	5% (3)				2% (1)				24% (16)	41% (27)	35% (23)	66
Y4	1% (1)	6% (5)	2% (2)	13% (11)	24% (20)	42% (36)	12% (10)							22% (19)	66% (56)	12% (10)	85
Y5					4% (3)	14% (11)	59% (46)	23% (18)						18% (14)	59% (46)	23% (18)	78
Y6					2% (1)	5% (3)	2% (1)	21% (12)	63% (35)	7% (4)				9% (5)	84% (47)	7% (4)	56
Totals	20.7% 94	9% 41	7.9% 36	13.4% 61	9.5% 43	11.6% 53	12.5% 57	6.6% 30	7.7% 35	1.1% 5				14.9% 68	62.4% 284	22.6% 103	455



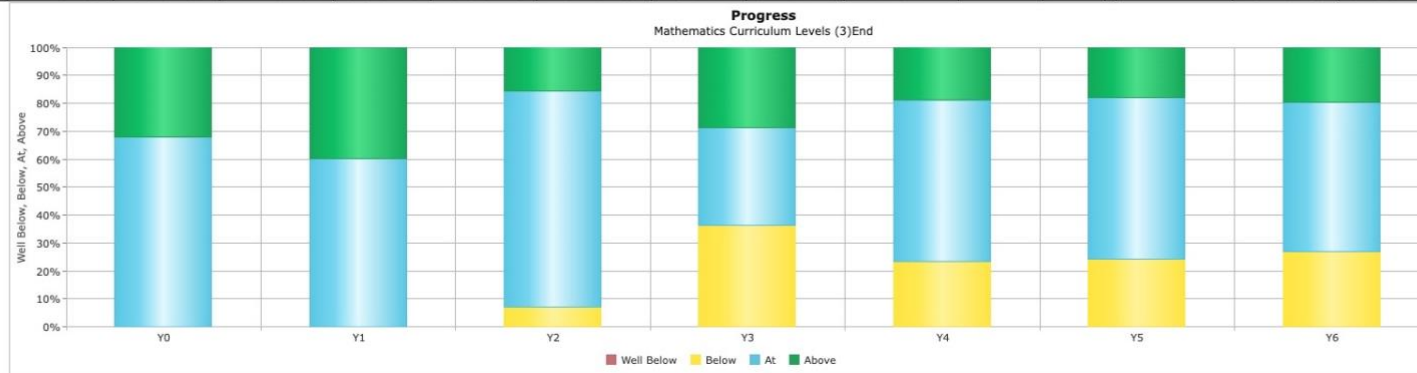
Northcote Primary School
Curriculum Levels EOY
Writing Curriculum Levels (3)End2022
All pupils (Past,Present,PreEnrol)

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	92% (23)	8% (2)													92% (23)	8% (2)	25
Y1	71% (53)	23% (17)	7% (5)												71% (53)	29% (22)	75
Y2	7% (5)	36% (25)	56% (39)	1% (1)										7% (5)	91% (64)	1% (1)	70
Y3	8% (5)	11% (7)	26% (17)	41% (27)	11% (7)	5% (3)								44% (29)	41% (27)	15% (10)	66
Y4	2% (2)	4% (3)	7% (6)	21% (18)	32% (27)	29% (25)	5% (4)							34% (29)	61% (52)	5% (4)	85
Y5			1% (1)		5% (4)	31% (24)	58% (45)	5% (4)						37% (29)	58% (45)	5% (4)	78
Y6		2% (1)		2% (1)		7% (4)	7% (4)	29% (16)	54% (30)					18% (10)	82% (46)		56
Totals	19.3% 88	12.1% 55	14.9% 68	10.3% 47	8.4% 38	12.3% 56	11.6% 53	4.4% 20	6.6% 30					22.4% 102	68.1% 310	9.5% 43	455



Northcote Primary School
Curriculum Levels EOY
Mathematics Curriculum Levels (3)End2022
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	68% (17)	20% (5)	12% (3)												68% (17)	32% (8)	25
Y1	60% (45)	29% (22)	9% (7)	1% (1)											60% (45)	40% (30)	75
Y2	7% (5)	31% (22)	46% (32)	16% (11)										7% (5)	77% (54)	16% (11)	70
Y3	5% (3)	8% (5)	24% (16)	35% (23)	24% (16)	3% (2)	2% (1)							36% (24)	35% (23)	29% (19)	66
Y4		1% (1)	5% (4)	18% (15)	24% (20)	34% (29)	14% (12)	5% (4)						24% (20)	58% (49)	19% (16)	85
Y5				1% (1)	4% (3)	19% (15)	58% (45)	12% (9)	6% (5)					24% (19)	58% (45)	18% (14)	78
Y6					2% (1)	5% (3)	20% (11)	16% (9)	38% (21)	20% (11)				27% (15)	54% (30)	20% (11)	56
Totals	15.4% 70	12.1% 55	13.6% 62	11.2% 51	8.8% 40	10.8% 49	15.2% 69	4.8% 22	5.7% 26	2.4% 11				18.2% 83	57.8% 263	24% 109	455



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>During 2022 our focus was on strengthening educational outcomes across the NZC, in particular reading, writing and maths following two-years of lockdown, disruption and missed face to face learning opportunities. Our aim was to increase the number of children who were not meeting NZC expectations.</p>	<p>Mid-Year data showed there were significant issues across the school with an unusually high number of children working below NZC expectations. This was not unexpected following two long years of disruption and lockdown. Term 1 and 2 were badly disrupted due primarily to Covid sickness.</p> <p>End of year data improved on the previous two years, but still shows areas of need across Reading, Writing & Maths. Writing was a lowest across the school, with Reading and Maths being lower than writing.</p> <p>Online platforms were used to bolster classroom learning time with limited success.</p> <p>2021/2022 End of Year Data comparison: Reading – below NZC expectation 2021 = 22.2% - 2022 = 14.9% Writing – below NZC expectation 2021 = 34.6% - 2022 = 22.4% Maths – below NZC expectation 2021 = 24.7% - 2022 = 18.2%</p>	<p>Terms 1 & 2 were seriously disrupted with well over 2/3 of the school staff & children having to isolate with Covid, flu and colds. Term 3 was better, but still affected by Covid with several re-infections in both staff & students. Term 4 was a shorter term and was affected with Covid infections among staff and children.</p> <p>All classrooms across the school were affected due to Covid, with relievers having to cover teacher absences, and in some cases, classes had to be split due to unavailability of relief teachers.</p> <p>Fatigue, sickness, and a long time away from their peers and teachers affected educational outcomes. While particular focus was put on improving teaching and learning across the school, the disruptions in all four Terms, but primarily in Terms 1 and 2 meant we were effectively playing catch-up in Term 3 and 4.</p>	<p>It is clear the ongoing effects of Covid-19 affected teaching and learning outcomes across all year levels. This was highly obvious in Terms 1 and 2, and to a lesser extent, but still noticeable in Terms 3 and 4.</p> <p>We need start the 2023-year planning 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 point of action.</p>
<p>Planning for next year:</p>			
<p>Several staff have been enrolled on e-aSTTle writing PLD early in the year to ensure the best interpretation and use of writing rubrics knowledge is shared across the school. We will continue with our schoolwide collaborative teaching practice PLD in 2023. Well-Being for our children and staff will continue to be a focus in 2023, with staff attending MITEY in School PLD.</p>			

Northcote primary school

28 March 2023

To whom it may concern:

Following are the details of Kiwi Sport Funding and expenditure at Northcote School (Auckland) for the 2022 school year.

Kiwi Sport money enabled our school to provide the following activities for our students during the 2022 school year. This was affected by some restrictions due to COVID-19 across the school but was better than the previous two years.

- Cross Country transport
- Sports coordinator release time
- Dance tuition for students
- Cricket
- Netball
- Sports fees
- Providing some sports uniforms

Yours faithfully

Andrew Brown

Andrew Brown - Principal

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TOGETHER
Ngātahi

SUCCEED
Tutukitanga

ASPIRE
Manawanui

Northcote School (Auckland) Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

Statement of Compliance with Good Employer Policy

As a good employer, Northcote Primary School (Auckland) operates an employment policy which is available through SchoolDocs that contains provisions necessary for the fair and proper treatment of employees in all aspects of their employment including:

- following Health and Safety procedures and monitor staff wellbeing
- utilises the Mighty in Schools and EAP programmes to provide wellbeing assistance for all staff
- abiding by the Equal Employment Opportunities requirements
- opportunities to explore further educational studies and development, with staff selection based on merit.
- recognition of ethnic and cultural needs and differences