

Northcote Intermediate School

Annual Report for the year ended 31 December 2020

Ministry Number:	1394
Principal:	Phil Muir
School Address:	145-147 Lake Road, Northcote
School Postal Address:	PO Box 36049, North Shore City, 0748
School Phone:	09-481 1400
School Email:	philm@ni.school.nz
Service Provider:	Edtech Financial Services Ltd

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired/expires
Phil Muir	Principal	Principal		
Zane Cooper	Staff Trustee	Elected		Apr-22
Sally Clendon	BOT Member	Elected		Apr-22
Katrina King	BOT Member	Elected		Apr-22
Kate Punturiero (Chair - Current)	Chairperson	Elected		Apr-22
Spencer Willis	BOT Member	Elected		Apr-22
Simon Archer	BOT Member	Elected		Apr-22
Kim Jones	BOT Member	Co-opted		Apr-22

Northcote Intermediate School

Annual Report

For the year ended 31 December 2020

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Northcote Intermediate School
Statement of Responsibility
For the year ended 31 December 2020

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

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

Kate Puntunero
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

8 June 2021
Date:

PHILIP ALEXANDER MUIR
Full Name of Principal

[Signature]
Signature of Principal

8 JUNE 2021
Date:

Northcote Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	4,840,385	3,953,997	4,485,402
Locally Raised Funds	3	246,902	368,340	639,109
Interest Income		6,619	6,000	10,384
Gain on Sale of Property, Plant and Equipment		-	-	2,036
International Students	4	25,320	21,740	21,059
		<hr/>	<hr/>	<hr/>
		5,119,226	4,350,077	5,157,990
Expenses				
Locally Raised Funds	3	84,919	147,000	445,741
International Students	4	823	3,500	1,989
Learning Resources	5	2,679,840	2,322,351	2,648,059
Administration	6	301,740	320,292	260,543
Finance		3,926	3,000	4,984
Property	7	1,959,762	1,530,832	1,778,770
Depreciation	8	132,723	132,700	134,845
Loss on Disposal of Property, Plant and Equipment		7,824	-	-
		<hr/>	<hr/>	<hr/>
		5,171,557	4,459,675	5,274,931
Net Surplus / (Deficit) for the year		(52,331)	(109,598)	(116,941)
Other Comprehensive Revenue and Expense		-	-	-
		<hr/>	<hr/>	<hr/>
Total Comprehensive Revenue and Expense for the Year		(52,331)	(109,598)	(116,941)

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 Intermediate School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		958,635	958,635	1,059,001
Total comprehensive revenue and expense for the year		(52,331)	(109,598)	(116,941)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	16,575
Equity at 31 December	23	906,304	849,037	958,635
Retained Earnings		906,304	849,037	958,635
Equity at 31 December		906,304	849,037	958,635

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 Intermediate School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	321,062	133,446	148,494
Accounts Receivable	10	353,514	174,000	175,257
GST Receivable		-	10,000	10,696
Prepayments		9,873	16,000	16,044
Investments	11	309,120	300,000	301,758
		<u>993,569</u>	<u>633,446</u>	<u>652,249</u>
Current Liabilities				
GST Payable		13,283	-	-
Accounts Payable	13	255,560	193,500	192,852
Revenue Received in Advance	14	1,524	-	24,283
Provision for Cyclical Maintenance	15	14,286	37,312	14,667
Finance Lease Liability - Current Portion	16	17,927	17,500	13,301
Funds Held for Capital Works Projects	17	258,396	65,000	63,540
		<u>560,976</u>	<u>313,312</u>	<u>308,643</u>
Working Capital Surplus/(Deficit)		432,593	320,134	343,606
Non-current Assets				
Property, Plant and Equipment	12	586,845	587,972	677,672
		<u>586,845</u>	<u>587,972</u>	<u>677,672</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	87,733	25,569	39,226
Finance Lease Liability	16	25,401	33,500	23,417
		<u>113,134</u>	<u>59,069</u>	<u>62,643</u>
Net Assets		<u>906,304</u>	<u>849,037</u>	<u>958,635</u>
Equity	23	<u>906,304</u>	<u>849,037</u>	<u>958,635</u>

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

Northcote Intermediate School

Statement of Cash Flows

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		740,192	787,122	808,237
Locally Raised Funds		249,893	368,505	636,207
International Students		1,037	(2,543)	34,466
Goods and Services Tax (net)		23,979	696	986
Payments to Employees		(498,721)	(492,074)	(485,918)
Payments to Suppliers		(514,423)	(670,977)	(963,844)
Cyclical Maintenance Payments in the year		(7,284)	-	(9,217)
Interest Paid		(3,926)	(3,000)	(4,984)
Interest Received		7,941	7,674	9,800
Net cash from/(to) Operating Activities		(1,312)	(4,597)	25,733
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	14,324
Purchase of Property Plant & Equipment (and Intangibles)		(25,770)	(24,743)	(144,638)
Purchase of Investments		(7,362)	-	(48,144)
Proceeds from Sale of Investments		-	1,758	-
Net cash from/(to) Investing Activities		(33,132)	(22,985)	(178,458)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	16,575
Finance Lease Payments		(2,893)	(3,975)	(31,652)
Funds Held for Capital Works Projects		209,905	16,509	22,308
Net cash from/(to) Financing Activities		207,012	12,534	7,231
Net increase/(decrease) in cash and cash equivalents		172,568	(15,048)	(145,494)
Cash and cash equivalents at the beginning of the year	9	148,494	148,494	293,988
Cash and cash equivalents at the end of the year	9	321,062	133,446	148,494

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 Intermediate School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Reporting Entity

Northcote Intermediate School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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 of 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.

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

Use of Land and Buildings Expense

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

Operating Lease Payments

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

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.

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

Inventories

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

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.

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:

Buildings - School	20 years
Furniture and equipment	5-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Impairment of property, plant, and equipment

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 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.

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.

Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

Revenue Received in Advance

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

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

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

Provision for Cyclical Maintenance

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

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

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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' 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.

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	71,661	111,464	114,500
Equipment Repairs	-	500	-
Information and Communication Technology	33,510	34,600	28,276
Extra-Curricular Activities	33,930	55,000	67,679
Library Resources	1,222	1,500	598
Employee Benefits - Salaries	2,505,972	2,088,287	2,408,200
Staff Development	33,545	31,000	28,806
	<u>2,679,840</u>	<u>2,322,351</u>	<u>2,648,059</u>

6 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	9,540	6,600	7,480
Board of Trustees Fees	6,015	6,000	4,505
Board of Trustees Expenses	4,701	9,000	15,135
Communication	4,934	5,700	4,488
Consumables	15,692	25,000	21,969
Other	44,484	50,492	48,809
Employee Benefits - Salaries	192,129	196,000	137,722
Insurance	12,788	8,500	9,347
Service Providers, Contractors and Consultancy	11,457	13,000	11,088
	<u>301,740</u>	<u>320,292</u>	<u>260,543</u>

7 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	22,964	26,000	21,587
Consultancy and Contract Services	45,669	38,000	43,726
Cyclical Maintenance Expense	55,410	10,218	14,501
Grounds	8,221	5,500	3,958
Heat, Light and Water	30,454	28,000	18,905
Rates	53	500	96
Repairs and Maintenance	37,586	51,868	53,028
Use of Land and Buildings	1,697,175	1,314,546	1,568,146
Security	19,847	11,000	12,514
Employee Benefits - Salaries	42,383	45,200	42,309
	<u>1,959,762</u>	<u>1,530,832</u>	<u>1,778,770</u>

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

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

8 Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	20,641	20,641	20,655
Furniture and Equipment	60,990	62,491	59,548
Information and Communication Technology	31,596	33,792	33,458
Leased Assets	15,509	10,979	18,905
Library Resources	3,987	4,797	2,279
	<u>132,723</u>	<u>132,700</u>	<u>134,845</u>

9 Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	200	200	200
Bank Current Account	283,066	95,246	110,523
Bank Call Account	37,796	38,000	37,771
Cash and cash equivalents for Statement of Cash Flows	<u>321,062</u>	<u>133,446</u>	<u>148,494</u>

Of the \$321,062 Cash and Cash Equivalents, \$263,420 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	17,251	33,000	33,165
Receivables from the Ministry of Education	151,443	15,000	15,049
Interest Receivable	1,352	1,000	2,674
Teacher Salaries Grant Receivable	183,468	125,000	124,369
	<u>353,514</u>	<u>174,000</u>	<u>175,257</u>
Receivables from Exchange Transactions	18,603	34,000	35,839
Receivables from Non-Exchange Transactions	334,911	140,000	139,418
	<u>353,514</u>	<u>174,000</u>	<u>175,257</u>

11 Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	309,120	300,000	301,758
Total Investments	<u>309,120</u>	<u>300,000</u>	<u>301,758</u>

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	161,760	-	-	-	(20,641)	141,119
Furniture and Equipment	379,395	17,991	(5,581)	-	(60,990)	330,815
Information and Communication Technology	88,290	7,782	(2,238)	-	(31,596)	62,238
Leased Assets	32,278	23,942	-	-	(15,509)	40,711
Library Resources	15,949	-	-	-	(3,987)	11,962
Balance at 31 December 2020	677,672	49,715	(7,819)	-	(132,723)	586,845

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	427,027	(285,908)	141,119
Furniture and Equipment	896,067	(565,252)	330,815
Information and Communication Technology	241,083	(178,845)	62,238
Leased Assets	60,914	(20,203)	40,711
Library Resources	36,766	(24,804)	11,962
Balance at 31 December 2020	1,661,857	(1,075,012)	586,845

The net carrying value of equipment held under a finance lease is \$40,711 (2019: \$32,278).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Buildings	182,415	-	-	-	(20,655)	161,760
Furniture and Equipment	328,554	110,389	-	-	(59,548)	379,395
Information and Communication Technology	88,900	32,848	-	-	(33,458)	88,290
Leased Assets	29,160	34,311	(12,288)	-	(18,905)	32,278
Library Resources	16,828	1,400	-	-	(2,279)	15,949
Balance at 31 December 2019	645,857	178,948	(12,288)	-	(134,845)	677,672

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Buildings	427,026	(265,266)	161,760
Furniture and Equipment	988,887	(609,492)	379,395
Information and Communication Technology	316,073	(227,783)	88,290
Leased Assets	68,743	(36,465)	32,278
Library Resources	36,774	(20,825)	15,949
Balance at 31 December 2019	1,837,503	(1,159,831)	677,672

The net carrying value of equipment held under a finance lease is \$32,278 (2018: \$29,160).

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	49,308	38,000	38,317
Accruals	7,180	5,000	4,750
Employee Entitlements - Salaries	185,122	135,000	134,376
Employee Entitlements - Leave Accrual	13,950	15,500	15,409
	<u>255,560</u>	<u>193,500</u>	<u>192,852</u>
Payables for Exchange Transactions	255,560	193,500	192,852
	<u>255,560</u>	<u>193,500</u>	<u>192,852</u>

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	-	-	24,283
Other	1,524	-	-
	<u>1,524</u>	<u>-</u>	<u>24,283</u>

15 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	53,893	53,893	46,142
Increase/(decrease) to the Provision During the Year	55,410	10,218	10,218
Use of the Provision During the Year	(7,284)	(1,230)	(2,467)
Provision at the End of the Year	<u>102,019</u>	<u>62,881</u>	<u>53,893</u>
Cyclical Maintenance - Current	14,286	37,312	14,667
Cyclical Maintenance - Term	87,733	25,569	39,226
	<u>102,019</u>	<u>62,881</u>	<u>53,893</u>

16 Finance Lease Liability

The school has entered into a number of finance lease agreements for TELA laptops and photocopier. Minimum lease payments payable (includes interest portion):

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	21,158	-	16,148
Later than One Year and no Later than Five Years	27,249	-	26,140
	<u>48,407</u>	<u>-</u>	<u>42,288</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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:

		Opening	Receipts		BOT Contribution/ (Write-off to	Closing
	2020	Balances	from MoE	Payments	R&M)	Balances
		\$	\$	\$		\$
Block 3 Roof Repair	<i>Completed</i>	(1,339)	-	-	-	(1,339)
Carpet Project	<i>Completed</i>	1,221	-	-	-	1,221
Drainage	<i>In progress</i>	(13,710)	105,126	10,307	-	81,109
Block 6 Remediation	<i>Completed</i>	36,250	6,437	42,306	-	381
Door Replacement Hardware	<i>Completed</i>	26,069	-	26,558	-	(489)
MOE LSC Refurbishment	<i>Completed</i>	-	79,704	75,674	-	4,030
MOE SIP-Roof Replacement (rms 1,3,4 & ^)	<i>Completed</i>	-	330,750	317,296	-	13,454
MOE SIP-Playground	<i>Completed</i>	-	110,317	105,317	-	5,000
MOE SIP-Shade Structure Project	<i>In progress</i>	-	-	3,196	-	(3,196)
MOE SPIDS Replacement Drinking Fountains	<i>In progress</i>	-	13,050	2,515	-	10,535
MOE SPIDS 1,2,3,4 - LED Lighting	<i>In progress</i>	-	36,000	1,508	-	34,492
MOE SPIDS Paving	<i>In progress</i>	-	45,000	1,508	-	43,492
MOE SIP-Fitness Trail	<i>In progress</i>	-	72,000	2,294	-	69,706
Totals		48,491	798,384	588,479	-	258,396

Represented by:

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

263,420
 (5,024)
258,396

		Opening	Receipts		BOT Contribution/ (Write-off to	Closing
	2019	Balances	from MoE	Payments	R&M)	Balances
		\$	\$	\$	\$	\$
Block 3 Roof Repair	<i>Completed</i>	1,550	-	2,889	-	(1,339)
Carpark for RTLB	<i>In progress</i>	24,632	-	24,632	-	-
Carpet Project	<i>Completed</i>	-	1,426	205	-	1,221
Drainage	<i>In progress</i>	-	-	13,710	-	(13,710)
Block 6 Remediation	<i>In progress</i>	-	37,382	1,132	-	36,250
Door Replacement Hardware	<i>In progress</i>	-	38,700	12,631	-	26,069
Mains Upgrade	<i>Completed</i>	-	163,985	163,985	-	-
Heat pumps	<i>Completed</i>	-	206	206	-	-
Totals		26,182	241,699	219,390	-	48,491

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.

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

19 Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	6,015	4,505
Full-time equivalent members	0.07	0.08
<i>Leadership Team</i>		
Remuneration	323,226	473,703
Full-time equivalent members	3.00	6.00
Total key management personnel remuneration	329,241	478,208
Total full-time equivalent personnel	3.07	6.08

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110-120	1	-
100-110	2	3
	3	3

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

20 Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$51,529	-
Number of People	1	-

Northcote Intermediate School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

21 Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

22 Commitments

Capital Commitments

- The school has a contract with Abbotts Drainage Limited of \$91,245 for Drainage, which will be fully funded by the Ministry of Education. \$105,126 has been received and \$10,307 has been spent on the project to date; and
- The school has a contract with Watershed Limited of \$25,000 for SIPIDS Replacement Drinking Fountain, which will be fully funded by the Ministry of Education. \$13,050 has been received and \$2,515 has been spent on the project to date; and
- The school has a contract with Coll Electrical Limited of \$40,000 for SIPIDS 1, 2, 3, 4 - LED Lighting, which will be fully funded by the Ministry of Education. \$36,000 has been received and \$1,508 has been spent on the project to date; and
- The school has a contract with Puddlefish Platt Limited of \$50,000 for SIPIDS Paving, which will be fully funded by the Ministry of Education. \$45,000 has been received and \$1,508 has been spent on the project to date; and
- The school has a contract with Park Supplies Limited of \$80,000 for SIP-Fitness Trail, which will be fully funded by the Ministry of Education. \$72,000 has been received and \$2,294 has been spent on the project to date; and

(Capital commitments as at 31 December 2019: nil)

23 Managing Capital

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

24 Financial Instruments

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	321,062	133,446	148,494
Receivables	353,514	174,000	175,257
Investments - Term Deposits	309,120	300,000	301,758
Total Financial assets measured at amortised cost	<u>983,696</u>	<u>607,446</u>	<u>625,509</u>
Financial liabilities measured at amortised cost			
Payables	255,560	193,500	192,852
Finance Leases	43,328	51,000	36,718
Total Financial Liabilities Measured at Amortised Cost	<u>298,888</u>	<u>244,500</u>	<u>229,570</u>

25 Events After Balance Date

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

RSM Hayes Audit

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Independent Auditor's Report

To the readers of Northcote Intermediate School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Northcote Intermediate School (the School). The Auditor-General has appointed me, Steve Hayes using the staff and resources of RSM Hayes Audit, 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 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 16 June 2021. This is the date at which our opinion is expressed.

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

Basis of 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 of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report 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 Northcote Intermediate School.

A handwritten signature in blue ink, appearing to be 'Steve Hayes', written in a cursive style.

Steve Hayes
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Northcote Intermediate School

Analysis of Variance

2020



Strategic Goals	Target	Mid-Year Achievement	End of Year Achievement	Analysis	Evaluation
<p>Strategic Goal 1a To strive for all students to make progress towards the appropriate curriculum level for their age in Literacy.</p>	<p>Reading 1a.1 85% of all students will be at or above the appropriate curriculum level in Reading by the end of the year.</p>	<p>Reading 1a.1 73% of all students are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.2 78% of all Y7 students 70% of all Y8 students are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.3 69% of Y7 boys 69% of Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.4 87% of Y7 girls 71% of Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.5 67% of Maori Y7 boys 83% of Maori Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.6 81% of Maori Y7 girls 57% of Maori Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.7 61% of Pasifika Y7 boys 50% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.8 71% of Pasifika Y7 girls 45% of Pasifika Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p>	<p>Reading 1a.1 82% of all students are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.2 85% of all Y7 students 78% of all Y8 students are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.3 77% of Y7 boys 75% of Y8 boys are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.4 95% of Y7 girls 82% of Y8 girls are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.5 44% of Maori Y7 boys 71% of Maori Y8 boys are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.6 100% of Maori Y7 girls 72% of Maori Y8 girls are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.7 61% of Pasifika Y7 boys 57% of Pasifika Y8 boys are working at or above the appropriate curriculum level in Reading at the end of the year.</p> <p>1a.8 76% of Pasifika Y7 girls 75% of Pasifika Y8 girls are working at or above the appropriate curriculum level in Reading at the end of the year.</p>	<p>Reading 1a.1 9% increase in achievement.</p> <p>1a.2 7% increase in Y7 achievement. 8% increase in Y8 achievement.</p> <p>1a.3 8% increase in Y7 boys' achievement. 6% increase in Y8 boys' achievement.</p> <p>1a.4 8% increase in Y7 girls' achievement. 11% increase in Y8 girls' achievement.</p> <p>1a.5 23% decrease in Y7 Maori boys' achievement. 12% decrease in Y8 Maori boys' achievement.</p> <p>1a.6 19% increase in Y7 Maori girls' achievement. 15% increase in Y8 Maori girls' achievement.</p> <p>1a.7 0% increase/decrease in Y7 Pasifika boys' achievement. 7% increase in Y8 Pasifika boys' achievement.</p> <p>1a.8 5% increase in Y7 Pasifika girls' achievement. 30% increase in Y8 Pasifika girls' achievement.</p>	<p>As with last year, Reading continues to be our strongest area of achievement as a school.</p> <p>It is interesting to note that for reading our girls' achievement is higher than our boys', both Year 7 and 8, and Maori and Pasifika. These results also show our Year 7 girls are our highest achieving group in Reading, particularly our Year 7 Maori girls, where 100% achieved at or above the appropriate level in Reading at the end of the year.</p> <p>Areas of concern are our overall Maori and Pasifika achievement in Reading, in particular our Year 7 Maori boys and our Year 7 & 8 Pasifika boys.</p> <p>At the end of the year, 75% of Maori and 65% of Pasifika readers achieved at or above the appropriate curriculum level in Reading.</p> <p>*1a.5 There was a significant decrease in Reading achievement for our Year 7 & 8 Maori boys'. This was impacted by a few students leaving our school through the year, new students starting and also some students going back a level. Students going back a level could be due to numbers of factors including teachers' mis-judging students' ability at the start of the year, Covid-19 and access to online learning and support with learning at home during lockdowns, absenteeism, students' lack of interest or motivation in the second part of year, or other personal reasons.</p> <p>*1a.7 There was no increase or decrease as all students achievement remained the same, except one student who moved from within to beyond. The lack of movement of Year 7 Pasifika boys achievement could be due to a number of factors as stated previously above.</p>

	<p>Writing 1a.1 85% of all students will be at or above the appropriate curriculum level in Writing by the end of the year.</p>	<p>Writing 1a.1 62% of all students are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.2 64% of all Y7 students 61% of all Y8 students are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.3 55% of Y7 boys 55% of Y8 boys are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.4 76% of Y7 girls 68% of Y8 girls are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.5 58% of Maori Y7 boys 50% of Maori Y8 boys are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.6 62% of Maori Y7 girls 43% of Maori Y8 girls are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.7 54% of Pasifika Y7 boys 43% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p> <p>1a.8 43% of Pasifika Y7 girls 36% of Pasifika Y8 girls are currently working at or above the appropriate curriculum level in Writing for the end of the year.</p>	<p>Writing 1a.1 74% of all students are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.2 76% of all Y7 students 73% of all Y8 students are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.3 64% of Y7 boys 68% of Y8 boys are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.4 90% of Y7 girls 78% of Y8 girls are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.5 44% of Maori Y7 boys 53% of Maori Y8 boys are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.6 100% of Maori Y7 girls 81% of Maori Y8 girls are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.7 46% of Pasifika Y7 boys 43% of Pasifika Y8 boys are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p>1a.8 62% of Pasifika Y7 girls 77% of Pasifika Y8 girls are working at or above the appropriate curriculum level in Writing at the end of the year.</p>	<p>Writing 1a.1 12% increase in achievement.</p> <p>1a.2 12% increase in Y7 achievement. 12% increase in Y8 achievement.</p> <p>1a.3 9% increase in Y7 boys' achievement. 13% increase in Y8 boys' achievement.</p> <p>1a.4 14% increase in Y7 girls' achievement. 10% increase in Y8 girls' achievement.</p> <p>1a.5 14% decrease in Y7 Maori boys' achievement. 3% increase in Y8 Maori boys' achievement.</p> <p>1a.6 38% increase in Y7 Maori girls' achievement. 38% increase in Y8 Maori girls' achievement.</p> <p>1a.7 8% decrease in Y7 Pasifika boys' achievement. 0% increase/decrease in Y8 Pasifika boys' achievement.</p> <p>1a.8 19% increase in Y7 Pasifika girls' achievement. 41% increase in Y8 Pasifika girls' achievement.</p>	<p>Once again, similar to last year, our Writing achievement was not as high as our Reading, however it is pleasing to see there was greater improvement compared to Reading.</p> <p>Once again our girls achievement was higher than our boys across all measures, with significantly high levels of achievement for our Year 7 girls, and also Maori girls. There was also a significant increase in our Year 8 Pasifika girls achievement.</p> <p>Our areas of concern are our Maori boys' and all Pasifika achievement (except Year 8 girls) in Writing. At the end of the year in total 51% of our Pasifika students achieved at or above the appropriate curriculum level in Writing.</p> <p>*1a.5 There was a decrease in Writing achievement for our Year 7 Maori boys'. This was impacted by a number of students leaving our school through the year, new students starting and also some students going back a level. Students going back a level could be due to numbers of factors including teachers' mis-judging students' ability at the start of the year, Covid-19 and access to online learning and support with learning at home during lockdowns, absenteeism, students' lack of interest or motivation in the second part of year, or other personal reasons.</p> <p>*1a.7 There was a decrease in Writing achievement for our Year 7 Pasifika boys and no increase or decrease for Year 8 students. This was due to students remaining at the same levels and some students dropping a level. The lack of movement of Year 8 Pasifika boys' achievement and decrease in achievement for Year 7 boys could be due to a number of factors as stated previously above.</p>
<p>Strategic Goal 1b To strive for all students to make progress towards the appropriate curriculum level for their age in Mathematics.</p>	<p>Mathematics 1b.1 85% of all students will be at or above the appropriate curriculum level in Mathematics by the end of the year.</p>	<p>Mathematics 1b.1 64% of all students are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.2 67% of all Y7 students 61% of all Y8 students are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p>	<p>Mathematics 1b.1 73% of all students are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.2 78% of all Y7 students 70% of all Y8 students are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p>	<p>Mathematics 1b.1 9% increase in achievement.</p> <p>1b.2 11% increase in Y7 achievement. 9% increase in Y8 achievement.</p>	<p>As with last year, Mathematics is again our lowest level of achievement. However, it is very close with our Writing achievement and also made the same amount of progress over the year as Reading.</p> <p>Interestingly, achievement is much closer for our boys and girls in Mathematics. Our Year 7 girls still</p>

		<p>1b.3 65% of Y7 boys 65% of Y8 boys are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.4 60% of Y7 girls 56% of Y8 girls are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.5 50% of Maori Y7 boys 73% of Maori Y8 boys are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.6 63% of Maori Y7 girls 43% of Maori Y8 girls are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.7 47% of Pasifika Y7 boys 36% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p> <p>1b.8 43% of Pasifika Y7 girls 27% of Pasifika Y8 girls are currently working at or above the appropriate curriculum level in Mathematics for the end of the year.</p>	<p>1b.3 75% of Y7 boys 72% of Y8 boys are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.4 81% of Y7 girls 69% of Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.5 56% of Maori Y7 boys 72% of Maori Y8 boys are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.6 87% of Maori Y7 girls 71% of Maori Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.7 54% of Pasifika Y7 boys 43% of Pasifika Y8 boys are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p>1b.8 62% of Pasifika Y7 girls 50% of Pasifika Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p>	<p>1b.3 10% increase in Y7 boys' achievement. 7% increase in Y8 boys' achievement.</p> <p>1b.4 21% increase in Y7 girls' achievement. 13% increase in Y8 girls' achievement.</p> <p>1b.5 6% increase in Y7 Maori boys' achievement. 1% decrease in Y8 Maori boys' achievement.</p> <p>1b.6 24% increase in Y7 Maori girls' achievement. 28% increase in Y8 Maori girls' achievement.</p> <p>1b.7 7% increase in Y7 Pasifika boys' achievement. 7% increase in Y8 Pasifika boys' achievement.</p> <p>1b.8 19% increase in Y7 Pasifika girls' achievement. 23% increase in Y8 Pasifika girls' achievement.</p>	<p>maintain the highest level of achievement, specifically our Year 7 Maori girls.</p> <p>It was very pleasing to see a significant increase in Year 7 girls achievement, as well as Year 7 & 8 Maori girls' achievement.</p> <p>Once again our areas of concern are our Year 7 Maori boys' and all Pasifika achievement in Mathematics. At the end of the year 49% of our Pasifika students achieved at or above the appropriate curriculum level in Mathematics.</p> <p>*1b.5 There was a small decrease in Year 8 Maori boys' Mathematics achievement. This was due to one student going back a level. Students going back a level could be due to numbers of factors including teachers' mis-judging students' ability at the start of the year, Covid-19 and access to online learning and support with learning at home during lockdowns, absenteeism, students' lack of interest or motivation in the second part of year, or other personal reasons.</p>
<p>Strategic Goal 2 To be inclusive of the needs of all students with particular focus on achievement of our priority learners: Māori and Pasifika, children with learning support needs and Gifted and Talented</p>	<p>Initiatives and processes that were created to support this goal:</p> <p>Maori & Pasifika</p> <ul style="list-style-type: none"> - Equip'd/Nga Tama Toa programs for our Pasifika & Maori students focusing on building resilience and developing social skills using Pasifika and Maori values - MANA Breakfasts - Te reo o te wiki program and celebrations - Tongan Language Week celebrations <p>Learning Support</p> <ul style="list-style-type: none"> - Weekly meetings with TAs to discuss learning needs of our priority and target learners - IEP & CAP meetings with families twice yearly with our priority learners - RTLB referrals and in class support for both the teachers and student - Dyslexia PD and new screening tool - Introduction of Helper Bird and Reading Eggs - PD for TAs around mathematics and targeted reading support 	<p>Next steps/areas for development in 2021:</p> <p>Maori & Pasifika</p> <ul style="list-style-type: none"> - Build stronger bonds with our Maori whanau and community - Support staff to use culturally responsive pedagogies that best support our Maori and Pasifika learners - Provide opportunities for students to make connections with other Maori and Pasifika students and learn about their cultures, values and beliefs - Appoint Pasifika Lead - Weekly Pasifika curriculum support classes - Te reo workshops focused on improving teacher knowledge and expertise - Cultural trips: Polyfest, marae visit, contributing schools visits - Specialist Te Reo and Tikanga teacher - School wide celebrations of all Pasifika cultures <p>Learning Support</p> <ul style="list-style-type: none"> - Clearly define role Learning Support Coordinator - Increase communication between home and school around learning, progress and support of our priority learners - Create better systems and processes to identify and track progress of our target and priority learners - Increase our resources to support teachers of students with diverse learning needs e.g. Dyslexia, dyspraxia, ASD etc. 			

	<p>Gifted & Talented</p> <ul style="list-style-type: none"> - ICAS - Mathex - Writer's Festival - Lit. Quiz - Extension writers workshop with Te Kahu Rolleston - Technology extension 	<p>Gifted & Talented</p> <ul style="list-style-type: none"> - Establish a consistent time for both numeracy and literacy extension - Continue to build relationships with Northcote College to explore potential extension opportunities for our students - Research and purchase new resources/programs to support teachers in extending students
<p>Strategic Goal 3 To increase students opportunities to engage in learning with the NZC through 21st century learning strategies and opportunities</p>	<p>Initiatives and processes that were created to support this goal:</p> <ul style="list-style-type: none"> - LAB Learning - Digital Technology classes - Community projects with HLC, Kainga Ora, Kapatiki Local Board - Kalpatiki Youth Panel - CTRL - Online teaching and learning during lock down - Professional Development with Mark Osbourne developing leaders and collaborative practice - Building new partnerships with Pacific Assist - AUT Masters Partnership 	<p>Next steps/areas for development in 2021:</p> <ul style="list-style-type: none"> - Continued focus on the Digital Curriculum - Development of Local Curriculum and NZ History - DMIC - ILE pedagogy and practice - Ensuring the 5C's (communication, clarity, consistency, continuity, coverage) - Culturally responsive pedagogy
<p>Strategic Goal 4 To maintain and develop new buildings and grounds that are safe and that promote the vision and goals of the school including a plan for short and long term growth</p>	<p>Initiatives and processes that were created to support this goal:</p> <ul style="list-style-type: none"> - Placement of 3 new classes at the end of the school (Rooms 16, 17, 18) - Installation of new drinking fountains around the school - Creation of new fale Pasifika at the front of the school - Upgrade of the Art Room (old dentist) - Roof upgrades - Building of new playground - Upgrade of school drainage system - Ongoing up grades of air conditioning unit 	<p>Next steps/areas for development in 2021:</p> <ul style="list-style-type: none"> - Commencement of Phase One School Upgrade Program (building new two story, 12 classroom learning block and 55+ carparks) - Shade and seating for new rooms 16 – 18 - General upgrade and beautification program including seating - New fitness trail - Library upgrade - Rakino toilets - Hall floor - Admin block upgrade - Music upgrade (recording studio, practice rooms) - Waharoa - 2 new relocatable classrooms - Sports Cloud

December 2020

RE: Kiwisport Report for 2020

Services and Equipment Purchased

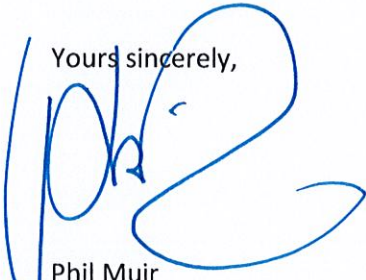
Our schools records for the 2020 year show that Northcote Intermediate School spent \$6413.90 on keeping our students active and engaged through Kiwisport funded services.

This year we used the full amount of funding in the Ministry Operations Grant of \$6413.90.

Our financial records show that the Kiwisport money was spent on sports activities associated with North Harbour fees. These expenses allowed 457 students to access valuable sporting and fitness opportunities.

Along with this the balance of the Kiwisports funds was allocated to part funding our sports coordinator, while the rest was resourced by school.

Yours sincerely,



Phil Muir
Principal