

# Northcote Intermediate School

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

<b>Ministry Number:</b>	1394
<b>Principal:</b>	Phil Muir
<b>School Address:</b>	145-147 Lake Road, Northcote
<b>School Postal Address:</b>	PO Box 36049, North Shore City, 0748
<b>School Phone:</b>	09 481 1400
<b>School Email:</b>	philm@ni.school.nz
<b>Accountant / Service Provider:</b>	School Finance Hub

**Northcote Intermediate School**

**Members of the Board of Trustees**

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How position Gained</b>	<b>Term Expired/Expires</b>
Phil Muir	Principal	Principal Employed	2025
Katrina King	Presiding Member	Presiding Member Elected	2025
Zane Cooper	Staff Representative	Staff Representative Elected	2025
Spencer Willis	Member	Member Elected	2025
Sally Clendon	Member	Member Elected	2025
Damian Lawrence	Member	Member Elected	2025
Rochelle Greer	Member	Member Elected	2025
Dris Adradi	Member	Member Co-opted	2025

# Northcote Intermediate School

Annual Financial Statements - For the year ended 31 December 2023

## Index

<b>Page</b>	<b>Statement</b>
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report
	<b>Other Information</b>
	Analysis of Variance
	Kiwisport
	Statement of Compliance with Employment Policy
	Giving effect to Treaty of Waitangi

# Northcote Intermediate School

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Katrina King

Full Name of Presiding Member

DocuSigned by:

**Katrina King**

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Signature of Presiding Member

02 June 2024

Date:

Phil Muir

Full Name of Principal

DocuSigned by:

*Phil Muir*

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Signature of Principal

31 May 2024

Date:

# Northcote Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>				
Government Grants	2	5,168,618	4,449,576	4,844,803
Locally Raised Funds	3	552,859	480,300	313,424
Interest		29,354	5,000	8,928
Gain on Sale of Property, Plant and Equipment		-	-	50
Other Revenue		118	-	-
<b>Total Revenue</b>		<b>5,750,949</b>	<b>4,934,876</b>	<b>5,167,205</b>
<b>Expense</b>				
Locally Raised Funds	3	323,365	330,300	147,905
Learning Resources	4	3,318,749	2,840,194	3,095,799
Administration	5	319,365	245,370	306,071
Interest		4,282	5,000	4,085
Property	6	1,835,685	1,506,554	1,691,621
Loss on Disposal of Property, Plant and Equipment		7,442	-	-
<b>Total Expense</b>		<b>5,808,888</b>	<b>4,927,418</b>	<b>5,245,481</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(57,939)</b>	<b>7,458</b>	<b>(78,276)</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(57,939)</b>	<b>7,458</b>	<b>(78,276)</b>

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 2023

Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Equity at 1 January</b>	842,415	842,415	920,691
Total comprehensive revenue and expense for the year	(57,939)	7,458	(78,276)
Contribution - Furniture and Equipment Grant	136,500	-	-
<b>Equity at 31 December</b>	920,976	849,873	842,415
Accumulated comprehensive revenue and expense	920,976	849,873	842,415
<b>Equity at 31 December</b>	920,976	849,873	842,415

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	419,510	365,739	255,820
Accounts Receivable	8	218,342	224,000	239,524
GST Receivable		19,512	10,000	55,666
Prepayments		28,688	15,000	28,102
Investments	9	331,643	350,000	317,928
Funds Receivable for Capital Works Projects	15	28,339	-	2,865
		<u>1,046,034</u>	<u>964,739</u>	<u>899,905</u>
<b>Current Liabilities</b>				
Accounts Payable	11	288,248	271,000	267,891
Revenue Received in Advance	12	79,264	35,000	67,609
Provision for Cyclical Maintenance	13	102,470	74,438	-
Finance Lease Liability	14	17,674	17,700	14,116
Funds held for Capital Works Projects	15	18,726	50,000	19,560
Funds held on behalf of Northcote Kahui Ako Cluster	16	13,304	12,000	8,873
		<u>519,686</u>	<u>460,138</u>	<u>378,049</u>
<b>Working Capital Surplus/(Deficit)</b>		526,348	504,601	521,856
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	501,035	456,269	486,671
		<u>501,035</u>	<u>456,269</u>	<u>486,671</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	73,567	78,097	136,720
Finance Lease Liability	14	32,840	32,900	29,392
		<u>106,407</u>	<u>110,997</u>	<u>166,112</u>
<b>Net Assets</b>		<u>920,976</u>	<u>849,873</u>	<u>842,415</u>
<b>Equity</b>		<u>920,976</u>	<u>849,873</u>	<u>842,415</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

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		995,074	880,514	989,029
Locally Raised Funds		493,498	444,111	311,965
International Students		63,509	-	-
Goods and Services Tax (net)		36,154	45,666	(51,182)
Payments to Employees		(503,575)	(385,630)	(523,606)
Payments to Suppliers		(896,884)	(791,639)	(620,822)
Interest Paid		(4,282)	(5,000)	(4,085)
Interest Received		26,581	5,623	7,198
Net cash from/(to) Operating Activities		210,075	193,645	108,497
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,782
Purchase of Property Plant & Equipment (and Intangibles)		(128,990)	(79,751)	(77,620)
Purchase of Investments		(13,715)	(32,072)	(4,586)
Net cash from/(to) Investing Activities		(142,705)	(111,823)	(80,424)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		136,500	-	-
Finance Lease Payments		(18,303)	(8,335)	(10,842)
Funds Held on Behalf of Kahui Ako		4,431	-	8,873
Funds Administered on Behalf of Other Parties		(26,308)	36,432	111,166
Net cash from/(to) Financing Activities		96,320	28,097	109,197
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>163,690</b>	<b>109,919</b>	<b>137,270</b>
Cash and cash equivalents at the beginning of the year	7	255,820	255,820	118,550
<b>Cash and cash equivalents at the end of the year</b>	7	<b>419,510</b>	<b>365,739</b>	<b>255,820</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

### 1. Statement of Accounting Policies

#### a) 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 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 2023 to 31 December 2023 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 13.

##### **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 10.

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### **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 14. Future operating lease commitments are disclosed in note 21.

#### *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) 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.

### **e) Finance Lease Payments**

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

### g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

### h) Inventories

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

### i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

### j) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements (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:

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

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### k) 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. 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 the valuer's approach to determining market value.

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.

### l) Accounts Payable

Accounts payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

### m) Employee Entitlements

#### *Short-term employee entitlements*

Employee 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

### n) Revenue Received in Advance

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

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

### o) 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's 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 Comprehensive Revenue and Expense.

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

### p) Shared Funds

Shared funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expenses. The School holds sufficient funds to enable the funds to be used for their intended purpose.

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### q) 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 School carries out painting maintenance of the whole school over a 7-10 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.

### r) 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.

### s) 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.

### t) Budget Figures

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

### u) 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'd)

For the year ended 31 December 2023

### 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	969,983	842,894	909,790
Teachers' Salaries Grants	2,671,271	2,323,114	2,485,999
Use of Land and Buildings Grants	1,522,302	1,263,568	1,435,880
Other Government Grants	5,062	20,000	13,134
	5,168,618	4,449,576	4,844,803

The school has not opted in to the donations scheme for this year.

### 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	100,906	68,000	61,142
Curriculum related Activities - Purchase of goods and services	309,765	269,300	252,238
Trading	52	-	-
Fundraising & Community Grants	2,146	3,000	44
Overseas Travel	120,177	140,000	-
International Student Fees	19,813	-	-
	552,859	480,300	313,424
<b>Expense</b>			
Extra Curricular Activities Costs	190,597	168,300	143,900
Trading	2,390	3,500	3,918
Fundraising and Community Grant Costs	612	2,500	-
Other Locally Raised Funds Expenditure	-	6,000	-
Overseas Travel	124,224	150,000	-
International Student - Other Expenses	5,542	-	87
	323,365	330,300	147,905
<b>Surplus / (Deficit) for the year Locally Raised Funds</b>	229,494	150,000	165,519

Donations include \$36,832 from the Lion Foundation for a frisbee golf course, laser cutter, technical equipment for science and technology, uniform for student ambassadors and for costs to send students to AIMS games in 2023.

During the year, the School hosted 7 International students (2022:Nil)

During the year ended December 2023, 44 students and six staff members undertook a history tour to Rarotonga at a cost of \$131,875, which included visits to significant cultural, historical and natural attractions. The group visited a range of schools, charities and adventure activities which developed an understanding of the Rarotongan culture and how we can help. Three staff were funded by Crown funds (BOT approved in August 2022). The rest of the trip was funded through locally raised funds.

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	180,792	131,500	138,318
Equipment Repairs	56	500	65
Information and Communication Technology	54,370	32,500	33,869
Library Resources	137	1,000	303
Employee Benefits - Salaries	2,928,877	2,524,114	2,776,157
Staff Development	22,024	25,000	13,104
Depreciation	132,493	125,580	133,983
	<u>3,318,749</u>	<u>2,840,194</u>	<u>3,095,799</u>

During the year ended December 2023, four members of the leadership team travelled to Australia at a cost of \$7,187 to attend an annual Edutech conference for professional development. This was a unique experience to a renowned conference where those who attended made great connections and learnt from and with world class educators. This was budgeted for in the 2023 staff professional development.

### 5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	9,520	9,520	9,240
Board Fees	3,460	5,000	3,790
Board Expenses	3,551	7,000	9,606
Communication	4,466	5,250	6,921
Consumables	14,325	7,500	9,219
Operating Leases	14,489	14,500	13,281
Other	60,199	54,800	46,914
Employee Benefits - Salaries	187,771	121,800	184,743
Insurance	10,349	9,000	9,112
Service Providers, Contractors and Consultancy	11,235	11,000	13,245
	<u>319,365</u>	<u>245,370</u>	<u>306,071</u>

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	14,116	16,000	15,218
Consultancy and Contract Services	55,880	50,000	55,300
Cyclical Maintenance	39,317	24,286	28,041
Grounds	9,231	7,500	7,153
Heat, Light and Water	30,543	25,000	30,893
Rates	26	-	220
Repairs and Maintenance	79,572	43,000	50,421
Use of Land and Buildings	1,522,302	1,263,568	1,435,880
Security	21,465	14,000	16,570
Employee Benefits - Salaries	63,233	63,200	51,925
	<u>1,835,685</u>	<u>1,506,554</u>	<u>1,691,621</u>

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	419,510	365,739	255,820
Cash and cash equivalents for Statement of Cash Flows	<u>419,510</u>	<u>365,739</u>	<u>255,820</u>

Of the \$419,510 Cash and Cash Equivalents, \$18,726 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 2024 on Crown owned school buildings.

Of the \$419,510 Cash and Cash Equivalents, \$23,159 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$419,510 Cash and Cash Equivalents, \$13,304 is held by the School on behalf of the Northcote Kahui Ako Cluster. See note 18 for details of how the funding received for the cluster has been spent in the year.

### 8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	7,636	6,000	6,343
Receivables from the Ministry of Education	-	-	13,697
Interest Receivable	5,396	2,000	2,623
Teacher Salaries Grant Receivable	205,310	216,000	216,861
	<u>218,342</u>	<u>224,000</u>	<u>239,524</u>
Receivables from Exchange Transactions	13,032	8,000	8,966
Receivables from Non-Exchange Transactions	205,310	216,000	230,558
	<u>218,342</u>	<u>224,000</u>	<u>239,524</u>



# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	331,643	350,000	317,928
<b>Total Investments</b>	<b>331,643</b>	<b>350,000</b>	<b>317,928</b>

### 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings - School	109,613	-	-	-	(21,176)	88,437
Furniture and Equipment	270,187	75,592	(6,592)	-	(62,175)	277,012
Information and Communication Technology	50,272	51,001	(850)	-	(26,825)	73,598
Leased Assets	42,534	25,309	-	-	(20,559)	47,284
Library Resources	14,065	2,397	-	-	(1,758)	14,704
<b>Balance at 31 December 2023</b>	<b>486,671</b>	<b>154,299</b>	<b>(7,442)</b>	<b>-</b>	<b>(132,493)</b>	<b>501,035</b>

The net carrying value of furniture and equipment held under a finance lease is \$47,284 (2022: \$42,534)

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	437,741	(349,304)	88,437	437,741	(328,128)	109,613
Furniture and Equipment	808,825	(531,813)	277,012	957,700	(687,513)	270,187
Information and Communication Technology	206,694	(133,096)	73,598	288,838	(238,566)	50,272
Leased Assets	104,882	(57,598)	47,284	79,573	(37,039)	42,534
Library Resources	42,866	(28,162)	14,704	40,468	(26,403)	14,065
<b>Balance at 31 December 2023</b>	<b>1,601,008</b>	<b>(1,099,973)</b>	<b>501,035</b>	<b>1,804,320</b>	<b>(1,317,649)</b>	<b>486,671</b>

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 11. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	49,211	25,000	22,642
Accruals	12,062	13,000	11,758
Employee Entitlements - Salaries	206,590	218,000	218,528
Employee Entitlements - Leave Accrual	20,385	15,000	14,963
	<u>288,248</u>	<u>271,000</u>	<u>267,891</u>
Payables for Exchange Transactions	288,248	271,000	267,891
	<u>288,248</u>	<u>271,000</u>	<u>267,891</u>

The carrying value of payables approximates their fair value.

### 12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	12,409	10,000	6,077
International Student Fees in Advance	43,696	-	-
Other Revenue in Advance	23,159	25,000	61,532
	<u>79,264</u>	<u>35,000</u>	<u>67,609</u>

### 13. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	136,720	136,720	108,679
Increase to the Provision During the Year	39,317	15,815	28,041
Provision at the End of the Year	<u>176,037</u>	<u>152,535</u>	<u>136,720</u>
Cyclical Maintenance - Current	102,470	74,438	-
Cyclical Maintenance - Non current	73,567	78,097	136,720
	<u>176,037</u>	<u>152,535</u>	<u>136,720</u>

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's 10 Year Property plan.

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 14. Finance Lease Liability

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

Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	21,289	19,700	17,273
Later than One Year and no Later than Five Years	35,658	35,900	33,318
Future Finance Charges	(6,433)	(5,000)	(7,083)
	<u>50,514</u>	<u>50,600</u>	<u>43,508</u>
<b>Represented by</b>			
Finance Lease Liability - Current	17,674	17,700	14,116
Finance Lease Liability - Non current	32,840	32,900	29,392
	<u>50,514</u>	<u>50,600</u>	<u>43,508</u>

### 15. 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.

2023	Opening Balances \$	Receipts \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Block 1&3 Window and Door Replacement 229038	4,346	14,899	(19,245)	-	-
MOE SIP Waharoa Development	14,381	-	(18,604)	-	(4,223)
MOE Bilingual Signage and Hall Roller Door 236205	(2,865)	2,865	-	-	-
MOE Shed Refurbishment 236602	833	(833)	-	-	-
MOE Hall Bowed/Curved Gable Wall Repair 229037	-	12,700	(20,628)	-	(7,928)
Block 4 Roof Replacement 229039	-	19,920	(1,194)	-	18,726
MOE SPIDS 11: New Extractor Fan at Woodwork Room	-	-	(9,133)	-	(9,133)
MOE SPIDS 1: Staffroom and Student Services Aluminium Joinery Doors Replacement 245631	-	27,492	(28,117)	-	(625)
MOE SPIDS 1,4,6: CCTV upgrade	-	-	(6,430)	-	(6,430)
MOE SPIDS Blk 2 Wall Coverings Replacement to Rms 1,2,3,4 243130	-	9,752	(9,752)	-	-
Totals	<u>16,695</u>	<u>86,795</u>	<u>(113,103)</u>	<u>-</u>	<u>(9,613)</u>

#### Represented by:

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

18,726  
(28,339)  
(9,613)

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

Funds Held for Capital Works Projects 2022	Opening Balances \$	Receipts \$	Payments \$	Board Contributions /Coding \$	Closing Balances \$
Block 3 Roof Repair	(1,339)	-	-	1,339	-
Carpet Project	(2,820)	-	-	2,820	-
Drainage	(12,891)	-	-	12,891	-
Block 6 Remediation	381	-	-	(381)	-
Door Replacement Hardware	(1,622)	-	-	1,622	-
MOE LSC Refurbishment	(6,349)	-	-	6,349	-
MOE SIP-Roof Replacement (Rms 1,3,4 & 6)	1,514	-	-	(1,514)	-
MOE SIP Playground	5,000	-	(4,750)	(250)	-
MOE SIP Shade Structure Project	(3,196)	-	-	3,196	-
MOE SIP Fitness Trail	(383)	-	-	383	-
MOE SPIDS 1 Door Joinery	(1,075)	-	-	1,075	-
MOE Block 3 Library Refurbishment	1,133	-	-	(1,133)	-
MOE Shelter Structures and Walkways	3,711	-	-	(3,711)	-
MOE Block 1 Toilet Refurbishment	12,293	-	-	(12,293)	-
MOE Block 1 Hall Floor Resurface	6,064	-	-	(6,064)	-
MOE SPIDS Block 1 Music DQLS	1,516	-	-	(1,516)	-
MOE SIP Decking	818	-	-	(818)	-
MOE Block 1&3 Window and Door Replacement 229038	(533)	346,294	(341,415)	-	4,346
MOE SIP Waharoa Development	44,645	-	(30,264)	-	14,381
MOE SPIDS 1 Door Joinery Replacement	1,444	-	-	(1,444)	-
MOE Bilingual Signage and Hall Roller Door 236205	-	11,332	(14,197)	-	(2,865)
MOE Shed Refurbishment 236602	-	63,737	(62,521)	(383)	833
<b>Totals</b>	<b>48,311</b>	<b>421,363</b>	<b>(453,147)</b>	<b>168</b>	<b>16,695</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	19,560
Funds Receivable from the Ministry of Education	(2,865)
	<u>16,695</u>

### 16. Funds Held on Behalf of Northcote Kahui Ako Cluster

Northcote Intermediate School is the lead school and holds funds on behalf of the Northcote Kahui Ako cluster, a group of schools funded by the Ministry.

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds transferred from Northcote Primary School	-	-	1,903
Funds Held at Beginning of the Year	8,873	8,873	-
Funds Received from Cluster Members	-	-	1,268
Funds Received from MOE	9,708	9,000	7,188
Total funds received	18,581	17,873	10,359
Funds Spent on Behalf of the Cluster	5,277	5,873	1,486
Funds Held at Year End	<u>13,304</u>	<u>12,000</u>	<u>8,873</u>

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 17. Related Party Transactions

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

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

### 18. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,460	3,790
<i>Leadership Team</i> Remuneration	493,657	515,969
Full-time equivalent members	3.5	4
Total key management personnel remuneration	497,117	519,759

There are 7 members of the Board excluding the Principal. The Board has 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	170-180
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

#### Other Employees

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

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
120-130	2.00	1.00
110-120	1.00	1.00
100-110	5.00	3.00
	8.00	5.00

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

### 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$269,624 (2022:\$Nil) as a result of entering the following contracts:

Contract Name	Contract Amount \$	Spend To Date \$	Remaining Capital Commitment \$
MOE SIP Waharoa Development	64,050	18,604	45,446
MOE Hall Bowed/Curved Gable Wall Repair	200,000	20,628	179,372
Block 4 Roof Replacement	22,133	1,194	20,939
MOE SPIDS 11: New Extractor Fan at Woodwork Room	30,000	9,133	20,867
SPIDS Block 1 Staffroom & Student Services Aluminium	30,547	28,117	2,430
MOE SPIDS 1,4,6: CCTV upgrade	7,000	6,430	570
<b>Total</b>	<b>353,730</b>	<b>84,106</b>	<b>269,624</b>

#### (b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

- operating lease of a motor vehicle

	2023 Actual \$	2022 Actual \$
No later than One Year	14,489	14,489
Later than One Year and No Later than Five Years	2,334	15,696
	<u>16,823</u>	<u>30,185</u>

The total lease payments incurred during the period were \$16,823 (2022: \$13,281).

# Northcote Intermediate School

## Notes to the Financial Statements (cont'd)

For the year ended 31 December 2023

### 22. Financial Instruments

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
<b>Financial assets measured at amortised cost</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash and Cash Equivalents	419,510	365,739	255,820
Receivables	218,342	224,000	239,524
Investments - Term Deposits	331,643	350,000	317,928
Total financial assets measured at amortised cost	<u>969,495</u>	<u>939,739</u>	<u>813,272</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	288,248	271,000	267,891
Finance Leases	50,514	50,600	43,508
Total financial liabilities measured at amortised cost	<u>338,762</u>	<u>321,600</u>	<u>311,399</u>

### 23. Events After Balance Date

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

## Independent Auditor's Report

### To the readers of Northcote Intermediate's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Northcote Intermediate (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 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 4 June 2024. 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.

## 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 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, statement of variance, compliance with good employer requirements, 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.

A handwritten signature in blue ink, appearing to read 'Steve Hayes', with a long, sweeping flourish extending to the right.

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



# Northcote Intermediate School

## Analysis of Variance

2023



## 2023 Analysis of Variance

<p><b>Strategic Goal 1</b> Foster high performing professional teaching and leadership practice</p>	<p><b>Initiatives and processes that were created to support this goal:</b></p> <ul style="list-style-type: none"> <li>• SLT professional development with Mark Osborne</li> <li>• Staff professional development sessions on Collaborative Practice with Mark Osborne</li> <li>• Members of the Senior Leadership Team participating in the yearlong Northern Learning Network programme</li> <li>• All team leaders completing 2 days Growth Coaching International; Introduction to Leadership Coaching PD</li> <li>• DP completing the yearlong Growth Culture Aspiring Leadership Programme</li> <li>• Individual mentoring of all middle leaders by the Principal Team</li> <li>• Individualised professional development for Middle Leaders and Curriculum Leaders</li> <li>• Continuation of the DMIC Professional Learning</li> </ul>	<p><b>Next steps/areas for development in 2024:</b></p> <ul style="list-style-type: none"> <li>• Establish NIS best practice for literacy</li> <li>• Roll Out Literacy PLD contract</li> <li>• Establish and begin internal observation model</li> <li>• Regular meetings with key leadership staff</li> <li>• Review and refine collaborative practice</li> <li>• PLD/Support for collaborative practice</li> </ul>
<p><b>Strategic Goal 2</b> Deliver a relevant and engaging schoolwide curriculum</p>	<p><b>Initiatives and processes that were created to support this goal:</b></p> <ul style="list-style-type: none"> <li>• Implementation of Year 1 of our new two-year curriculum programme</li> <li>• Termly staff meetings and professional development preparing for the new terms literacy, numeracy and inquiry focus</li> <li>• Regular "Curriculum Meetings" held between HODs of literacy, numeracy and inquiry, focusing on developing and reviewing cross-curricular alignment</li> <li>• Running Community Market Evenings as a culminating task for our enterprise inquiry unit in Term 4</li> <li>• Investment of EPro8 Challenge kits and introduction of engineering concepts through class, team and inter-school competitions</li> <li>• Curriculum extension opportunities including Otago problem solving, maths extension, Auckland Writers Festival, ICAS testing, Team Lit Quiz, tech extensions</li> </ul>	<p><b>Next steps/areas for development in 2024:</b></p> <ul style="list-style-type: none"> <li>• Visible, updated and shared overviews</li> <li>• Evaluation feedback/staff meetings/survey</li> <li>• Community Survey around curriculum</li> <li>• Feedback from Mitey (end of support) + feedback from students + staff + community</li> <li>• Factor time and ensure regular, genuine effective comms from teachers to parents/whānau</li> </ul>
<p><b>Strategic Goal 3</b> Provide effective, innovative, inclusive and culturally responsive pedagogy</p>	<p><b>Initiatives and processes that were created to support this goal:</b></p> <ul style="list-style-type: none"> <li>• Continued participation and engagement with DMIC PD focusing on improving student achievement through mixed ability contextualised problem solving as a culturally responsive maths pedagogy</li> <li>• COL case studies targeted at Māori and Pasifika learners to encourage teachers to teach as inquiry and critically analyse their practice and how it can support these learners</li> <li>• Ongoing work with Education Review Office focusing on schoolwide practices to improve Māori and Pasifika achievement</li> <li>• Review and development of literacy term overviews and in class support and resources e.g. Oral language unit; modelling in classes by experienced teachers, development of digital bank of exemplars for speeches, spoken word, rap and flash talk presentations</li> </ul>	<p><b>Next steps/areas for development in 2024:</b></p> <ul style="list-style-type: none"> <li>• Identify students at risk of not meeting potential through effective assessment and set manageable goals and set culturally responsive strategies in order to achieve accelerated progress</li> <li>• Staff PLD on Common Practice Model</li> <li>• Implementing observation/walkthrough model</li> <li>• NIS best practice documents</li> <li>• Cultural celebrations</li> </ul>
<p><b>Strategic Goal 4</b> Honour our Commitment to Te Tiriti o Waitangi</p>	<p><b>Initiatives and processes that were created to support this goal:</b></p> <ul style="list-style-type: none"> <li>• Beginning school year with a pōwhiri, led by our Kaumātua, welcoming in our new students, their whānau and staff to our school</li> <li>• Specialist Te Reo &amp; Tikanga Teacher where each class gets 20 lessons per year</li> <li>• Embedding of te reo and tikanga in schoolwide practices and events e.g. all classes starting and ending the day with karakia, use of te reo in school assemblies, opening our formal prizegiving's with an address in te reo,</li> <li>• Embedding of te reo, tikanga and Māori histories into our school wide curriculum e.g. each unit of inquiry having an overarching whakataukī, local Māori history included in units, exploring of Māori concepts within units; manaakitanga, kaitiakitanga, whanaungatanga</li> <li>• School kapa haka each week (with extra sessions for leaders) and perform at schoolwide and community events</li> </ul>	<p><b>Next steps/areas for development in 2024:</b></p> <ul style="list-style-type: none"> <li>• Meeting/visiting/genuinely engaging with parents/whānau</li> <li>• Building community and iwi relationships</li> <li>• Acceleration Groups for target students</li> <li>• Actively plan and deliver whānau events</li> <li>• Matariki festival</li> <li>• Marae visit for staff</li> </ul>

	<ul style="list-style-type: none"> <li>• Teacher only day to participate in a tour of 8 sites of cultural significance to local Māori and iwi in the Onewa (Northcote/Birkenhead) area</li> <li>• Building new relationships with local iwi Te Kawerau a Maki and learning how they can support schools to understand and up hold their obligations under Te Tiriti o Waitangi</li> <li>• Principal Team participating in MOE PLD focused on culturally sustaining practice within education and schools, led my Ann Milne via her online learning portal</li> </ul>	
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## 2023 Academic Data

Mid-Year Achievement	End of Year Achievement	Analysis	Evaluation
<p><b>Reading</b></p> <p><b>1a.1</b> 70.1% of all students are currently working at or above the appropriate curriculum level in Reading</p> <p><b>1a.2</b> 68% of all Y7 students 72% of all Y8 students are currently working at or above the appropriate curriculum level in Reading.</p> <p><b>1a.3</b> 63.1% of Y7 boys 71.1% of Y8 boys are currently working at or above the appropriate curriculum level in Reading</p> <p><b>1a.4</b> 73.5% of Y7 girls 73.5% of Y8 girls are currently working at or above the appropriate curriculum level in Reading</p> <p><b>1a.5</b> 40% of Māori Y7 boys 57.1% of Māori Y8 boys are currently working at or above the appropriate curriculum level in</p> <p><b>1a.6</b> 73.7% of Māori Y7 girls 63.6% of Māori Y8 girls are currently working at or above the appropriate curriculum level in Reading</p> <p><b>1a.7</b> 36.4% of Pasifika Y7 boys 50% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Reading</p> <p><b>1a.8</b> 30.8% of Pasifika Y7 girls 33.3% of Pasifika Y8 girls</p>	<p><b>Reading</b></p> <p><b>1a.1</b> 78.2% of all students are currently working at or above the appropriate curriculum level in Reading for the end of the year</p> <p><b>1a.2</b> 76% of all Y7 students 80% of all Y8 students are currently working at or above the appropriate curriculum level in Reading for the end of the year</p> <p><b>1a.3</b> 72.6% of Y7 boys 78.7% of Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year</p> <p><b>1a.4</b> 80.7% of Y7 girls 81.5% of Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year</p> <p><b>1a.5</b> 50% of Māori Y7 boys 69.2% of Māori Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p><b>1a.6</b> 82.4% of Māori Y7 girls 66.7% of Māori Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p><b>1a.7</b> 50% of Pasifika Y7 boys 42.9% of Pasifika Y8 boys <b>**NOTE THE DECREASE IN %</b> are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p><b>1a.8</b> 50% of Pasifika Y7 girls</p>	<p><b>Reading</b></p> <p><b>1a.1</b> 8.1% increase between mid and end of year results overall</p> <p><b>1a.2</b> 8% for both year level groups increase</p> <p><b>1a.3</b> 9.5% increase for Y7 Boys 7% increase for Y8 Boys</p> <p><b>1a.4</b> 7.2% increase for Y7 Girls 8% increase for Y7 Girls</p> <p><b>1a.5</b> 10% increase for Y7 Māori boys 12.1 increase for Y8 Māori Boys</p> <p><b>1a.6</b> 8.7 increase for Y7 Māori Girls 3.1% increase for Y8 Māori Girls</p> <p><b>1a.7</b> 13.6% increase Y7 Pasifika Boys <b>7.1% decrease Y8 Pasifika boys</b></p> <p><b>1a.8</b> 19.2 increase for Y7 Pasifika girls</p>	<p><i>NOTE 2022 + 2023: Reading continued to be our strongest area of achievement as a school.</i></p> <p><i>At the end of 2023, 78.2% of all learners achieved at or above the appropriate curriculum level in Reading. There were increases for both year groups of Māori and Pasifika students with the exception of our Y8 Pasifika boys who saw a 7.1% decrease.</i></p> <p><i>Once again, as with last year's Reading data, our girls' achievement was higher than our boys'. These results also show our Year 8 Māori girls were strong in reading.</i></p> <p><i>Our biggest areas of improvement were our Year 7 Pasifika boys (13.6%) and our Year 7 Pasifika girls (19.2%).</i></p> <p><i>An area of concern is the disparity of achievement between whole school achievement in Reading compared to our Māori boys and particularly Pasifika learners. As well as the lack of progress for our Y8 Pasifika girls and decrease for Y8 Pasifika boys</i></p> <p><b>*1a.8</b> <i>The lack of progress could be due to a number of factors including teachers' mis-judging students' ability at the start of the year, in-effective teacher pedagogy, on-going effects of Covid-19 and extended lockdowns, absenteeism, students' emotional or mental well-being, or other personal reasons.</i></p> <p><i>In 2024, a targeted Reading intervention for year 8 Pasifika boys would be beneficial to improve their achievement.</i></p>

<p>are currently working at or above the appropriate curriculum level in Reading</p>	<p>33.3% of Pasifika Y8 girls <b>**THIS IS THE SAME %AGE</b> are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p>	<p>0% increase/decrease</p>	
<p><b>Writing</b>  <b>1a.1</b>                      53.6% of all students are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.2</b>                      51.5% of all Y7 students                      55.8% of all Y8 students                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.3</b>                      45.9% of Y7 boys                      47.4% of Y8 boys                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.4</b>                      57.5% of Y7 girls                      67.3% of Y8 girls                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.5</b>                      13.3% of Māori Y7 boys                      50% of Māori Y8 boys                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.6</b>                      57.9% of Māori Y7 girls                      45.5% of Māori Y8 girls                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.7</b>                      18.2% of Pasifika Y7 boys                      25% of Pasifika Y8 boys                      are currently working at or above the appropriate curriculum level in Writing</p> <p><b>1a.8</b>                      15.4% of Pasifika Y7 girls                      33.3% of Pasifika Y8 girls                      are currently working at or above the appropriate curriculum level in Writing</p>	<p><b>Writing</b>  <b>1a.1</b>                      65.9% of all students are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.2</b>                      63.2% of all Y7 students                      68.6% of all Y8 students                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.3</b>                      54.9% of Y7 boys                      59.6% of Y8 boys                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.4</b>                      72.7% of Y7 girls                      80.6% of Y8 girls                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.5</b>                      37.5% of Māori Y7 boys                      69.2% of Māori Y8 boys                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.6</b>                      64.7% of Māori Y7 girls                      58.3% of Māori Y8 girls                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.7</b>                      20% of Pasifika Y7 boys                      14.3% of Pasifika Y8 boys                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p> <p><b>1a.8</b>                      33.3% of Pasifika Y7 girls                      55.6% of Pasifika Y8 girls                      are working at or above the appropriate curriculum level in Writing at the end of the year.</p>	<p><b>Writing</b>  <b>1a.1</b>                      12.3% increase in achievement.</p> <p><b>1a.2</b>                      11.7% increase in Y7 achievement.                      12.8% increase in Y8 achievement.</p> <p><b>1a.3</b>                      9% increase in Y7 boys' achievement.                      12.3% increase in Y8 boys' achievement.</p> <p><b>1a.4</b>                      15.2% increase in Y7 girls' achievement.                      13.3% increase in Y8 girls' achievement.</p> <p><b>1a.5</b>                      24.2% increase in Y7 Māori boys' achievement.                      19.2% increase in Y8 Māori boys' achievement.</p> <p><b>1a.6</b>                      6.8% increase in Y7 Māori girls' achievement.                      12.8% increase in Y8 Māori girls' achievement.</p> <p><b>1a.7</b>                      1.8% increase in Y7 Pasifika boys' achievement.  <b>10.7% decrease in Y8 Pasifika boys' achievement.</b></p> <p><b>1a.8</b>                      17.9% increase in Y7 Pasifika girls' achievement.                      22.3% increase in Y8 Pasifika girls' achievement.</p>	<p>NOTE: For 2023, Writing had our lowest level of achievement across the three core curriculum areas which also mirrors our 2022, 2021 and 2020 data. It is pleasing to see a 12.3% increase schoolwide.</p> <p>At the end of 2023, 65.9% of all learners achieved at or above the appropriate curriculum level in Writing.</p> <p>Once again, our girls' achievement was higher than our boys', for both Year 7 and 8, with our Year 8 girls our highest group of achievers at 80.6% achieving at or above the appropriate curriculum level.</p> <p>Our biggest areas of improvement were our year 7 + 8 Māori boys (24.2 + 19.2%). As our Writing achievement has been our lowest core curriculum subject for the last three years, it is important that we continue to review our literacy programme, particularly our Writing practice and pedagogy, to ensure we can best meet our learners' needs and raise achievement levels across the school.</p> <p>Again, an area of concern is the disparity of achievement between our whole school achievement in Writing compared to that of our Māori and Pasifika learners.</p>
<p><b>Mathematics</b>  <b>1b.1</b>                      58% of all students are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.2</b>                      53.8% of all Y7 students                      62.2% of all Y8 students                      are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.3</b>                      57.8% of Y7 boys                      67.4% of Y8 boys</p>	<p><b>Mathematics</b>  <b>1b.1</b>                      69.1% of all students are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.2</b>                      64.9% of all Y7 students                      73.2% of all Y8 students                      are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.3</b>                      64.5% of Y7 boys</p>	<p><b>Mathematics</b>  <b>1b.1</b>                      11.1% increase in achievement.</p> <p><b>1b.2</b>                      11.1% increase in Y7 achievement.                      11% increase in Y8 achievement.</p> <p><b>1b.3</b>                      6.7% increase in Y7 boys' achievement.</p>	<p>NOTE: At the end of 2022, 76% of all learners achieved at or above the appropriate curriculum level in Mathematics. At the end of 2023 69.1% of all students were at or above the appropriate curriculum level.</p> <p>Our highest levels of achievement in Mathematics were our Year 8 boys (78%).</p> <p>Our biggest areas of improvement were our year 7 (23.8%) and year 8 (18.7%) Māori boys</p> <p>Again, an area of concern is the disparity of achievement between whole</p>

<p>are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.4</b> 49.5% of Y7 girls 55.1% of Y8 girls are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.5</b> 20% of Māori Y7 boys 42.9% of Māori Y8 boys are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.6</b> 47.3% of Māori Y7 girls 36.4% of Māori Y8 girls are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.7</b> 36.4% of Pasifika Y7 boys 41.7% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Mathematics</p> <p><b>1b.8</b> 15.4% of Pasifika Y7 girls 22.2% of Pasifika Y8 girls are currently working at or above the appropriate curriculum level in Mathematics</p>	<p>78% of Y8 boys are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.4</b> 65.2% of Y7 girls 67% of Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.5</b> 43.8% of Māori Y7 boys 61.6% of Māori Y8 boys are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.6</b> 64.7% of Māori Y7 girls 50% of Māori Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.7</b> 30% of Pasifika Y7 boys <b>**NOTE DECREASE**</b> 28.6% of Pasifika Y8 boys <b>**NOTE DECREASE**</b> are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p> <p><b>1b.8</b> 25% of Pasifika Y7 girls 33.3% of Pasifika Y8 girls are working at or above the appropriate curriculum level in Mathematics at the end of the year.</p>	<p>10.6% increase in Y8 boys' achievement.</p> <p><b>1b.4</b> 15.7% increase in Y7 girls' achievement. 11.9% increase in Y8 girls' achievement.</p> <p><b>1b.5</b> 23.8% increase in Y7 Māori boys' achievement. 18.7% increase in Y8 Māori boys' achievement.</p> <p><b>1b.6</b> 17.4% increase in Y7 Māori girls' achievement. 13.6% increase in Y8 Māori girls' achievement.</p> <p><b>1b.7</b> 6.4% decrease in Y7 Pasifika boys' achievement. 13.1% decrease in Y8 Pasifika boys' achievement.</p> <p><b>1b.8</b> 9.6% increase in Y7 Pasifika girls' achievement. 11.1% increase in Y8 Pasifika girls' achievement.</p>	<p>school achievement in Mathematics compared to our Māori and Pasifika learners.</p> <p>Of greatest concern is the decrease at both year levels of our Pasifika boys.</p> <p><b>*1b.8</b></p> <p>The lack of progress could be due to a number of factors including teachers' mis-judging students' ability at the start of the year, in-effective teacher pedagogy, on-going effects of Covid-19 and extended lockdowns, absenteeism, students' emotional or mental well-being, or other personal reasons.</p>
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December 2023

**RE: Kiwisport Report for 2023**

Services and Equipment Purchased

Our schools records for the 2023 year show that Northcote Intermediate School spent the full amount of funding in the Ministry Operations grant 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 \$6929.44.

Our financial records show that the Kiwisport money was allocated to part funding our sports coordinator, which allowed 473 students to access valuable sporting and fitness opportunities.

Yours sincerely,

A handwritten signature in blue ink, appearing to be 'Phil Muir', is written over the 'Yours sincerely,' text. The signature is stylized and includes a large loop at the end.

Phil Muir  
Principal





Good Employer Assurance for 2023

As a good employer, Northcote Intermediate operates an employment policy that includes;

- ensuring a proactive approach to employee health, safety and wellbeing,
- impartial, transparent recruitment and on-boarding practices for employment based on skills, qualifications, and abilities, without bias or discrimination,
- showing commitment to equal opportunities in all aspects of employment including recruitment, training, conditions of service and career development,
- recognising the value of diversity in staffing and the employment requirements of diverse individuals/groups.



Phil Muir

Principal

## **Northcote Intermediate School – Report on how we have given effect to Te Tiriti o Waitangi, 2023**

We have a Charter Goal: Honour our Commitment to Te Tiriti o Waitangi (refer 2022 – 2024 Strategic Plan)

This states that we will strive to ensure Te Ao Māori will flourish, and Māori students will succeed.

This was actioned through:

Establishing new links and developing existing relationships with whānau, iwi and organisations to support success for Māori

By ensuring we have a schoolwide curriculum that provides quality learning opportunities to reflect the world of Te Ao Māori, by ensuring Māori students achieve success in their learning

Success looked like: Te Ao Māori and Māori students are proud, thriving and achieving in the school environment and becoming the best they can be.

Executive summary of actions in 2023:

- New bespoke carved waharoa installed and unveiled at front of school, tying in local Māori legend, leaders, landmarks
- All students having Te Reo and Tikanga classes taught by a dedicated and passionate teacher
- New Akoranga Block opened featuring visible cultural features including facades, bilingual signage, cultural patterns
- Very strong and proud kapa haka rōpū (approximately 90 students) performing at a number of in school and external events
- Matariki celebration at school, involvement in other local schools Matariki celebrations
- Full school assemblies with bilingual presentations and singing in Te Reo Māori
- Staff involved in professional development for Te Reo and Cultural responsiveness
- Culturally responsive practise interwoven into teaching and curriculum including DMIC Developing Mathematical Inquiry instruction through Massey University
- Senior Leadership Team working on Anne Milne’s Colouring in the White Spaces – reclaiming cultural identity in Whitestream Schools
- Greater visibility of culture across the school
- Our Kāhui Ako conference included keynote speakers on Te Kura Tapa Whaa, The Hikairo Schema, and Niho Taniwha – Improving Teaching and Learning for Akōnga Māori
- Strong school connections with main local iwi groups
- We have applied to be a MAC School (Māori Achievement Collaborative)
- We had a number of classes visit Te Awataha Marae for cultural programmes
- Strong connection with Te Ara Awataha project and local iwi, including Matariki projects and events
- Sporting tournaments playing Tapuwae, using Te Reo
- Starting school with full school pōwhiri, involving our local kaumatua
- Regular visits and connections with our local kaumatua, Mr John Marsden including blessing of new Te Whare o Akoranga and Waharoa
- School karakia used widely in classes, at meetings (all school Board, Kāhui ako, Executive and Senior leadership meetings start and close with our school’s karakia)
- Review of initiatives and success outcomes, including at Board level, in Analysis of Variance and in ongoing reviews
- Education Review Office focus: How well does Northcote Intermediate School use culturally responsive approaches to improve outcomes for learners, in particular Māori boys and Pasifika boys? We received a very positive ERO review on our work on this goal.