

Northcote Intermediate School

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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
Accountant / Service Provider:	School Finance Hub

Northcote Intermediate School
Members of the Board

For the year ended 31 December 2024

Name	Position	How position Gained	Term Expired/Expires
Phil Muir	Principal	Principal Employed	
Katrina King	Presiding Member	Presiding Member Elected	2025
Zane Cooper	Staff Representative	Staff Representative 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
Sarah Goforth	Member	Member Co-opted	2025
Kenny Thein	Member	Member co-opted	2025

Northcote Intermediate School

Annual Financial Statements - For the year ended 31 December 2024

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Northcote Intermediate School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Damian Lawrence

Full Name of Presiding Member



Signature of Presiding Member

3 June 2025

Date:

Phil Muir

Full Name of Principal



Signature of Principal

3 June 2025

Date:



Northcote Intermediate School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	6,301,339	4,936,528	5,168,618
Locally Raised Funds	3	975,434	689,300	557,725
Interest		44,367	20,000	29,354
Other Revenue		-	-	118
Total Revenue		7,321,140	5,645,828	5,755,815
Expense				
Locally Raised Funds	3	621,242	473,300	328,302
Learning Resources	4	3,955,380	3,109,527	3,318,749
Administration	5	361,688	315,000	319,294
Interest		4,033	4,000	4,282
Property	6	2,379,855	1,701,500	1,835,685
Loss on Disposal of Property, Plant and Equipment		6,227	-	7,442
Total Expense		7,328,425	5,603,327	5,813,754
Net Surplus / (Deficit) for the year		(7,285)	42,501	(57,939)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(7,285)	42,501	(57,939)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		920,976	920,976	842,415
Total comprehensive revenue and expense for the year		(7,285)	42,501	(57,939)
Contribution - Furniture and Equipment Grant		26,035	-	136,500
Equity at 31 December		939,726	963,477	920,976
Accumulated comprehensive revenue and expense		939,726	963,477	920,976
Equity at 31 December		939,726	963,477	920,976

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	871,195	526,566	419,510
Accounts Receivable	8	313,475	215,000	218,342
GST Receivable		-	20,000	19,512
Prepayments		55,227	26,000	28,688
Investments	9	351,846	331,643	331,643
Funds Receivable for Capital Works Projects	15	61,340	30,000	28,339
		<u>1,653,083</u>	<u>1,149,209</u>	<u>1,046,034</u>
Current Liabilities				
GST Payable		27,492	-	-
Accounts Payable	11	463,971	294,500	288,248
Revenue Received in Advance	12	62,422	75,500	79,264
Provision for Cyclical Maintenance	13	78,596	22,998	102,470
Finance Lease Liability	14	19,943	19,250	17,674
Funds held for Capital Works Projects	15	446,758	200,000	18,726
Funds held on behalf of Northcote Kahui Ako Cluster	16	24,844	13,304	13,304
		<u>1,124,026</u>	<u>625,552</u>	<u>519,686</u>
Working Capital Surplus/(Deficit)		529,057	523,657	526,348
Non-current Assets				
Property, Plant and Equipment	10	481,989	519,681	501,035
		<u>481,989</u>	<u>519,681</u>	<u>501,035</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	50,849	61,651	73,567
Finance Lease Liability	14	20,471	18,210	32,840
		<u>71,320</u>	<u>79,861</u>	<u>106,407</u>
Net Assets		<u>939,726</u>	<u>963,477</u>	<u>920,976</u>
Equity		<u>939,726</u>	<u>963,477</u>	<u>920,976</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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		1,073,976	1,008,619	995,074
Locally Raised Funds		930,828	642,777	493,498
International Students		42,087	51,304	63,509
Goods and Services Tax (net)		47,004	(488)	36,154
Payments to Employees		(635,742)	(739,165)	(503,575)
Payments to Suppliers		(1,377,615)	(875,573)	(896,884)
Interest Paid		(4,033)	(4,000)	(4,282)
Interest Received		43,857	20,396	26,581
Net cash from/(to) Operating Activities		120,362	103,870	210,075
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(128,330)	(163,373)	(128,990)
Purchase of Investments		(20,203)	-	(13,715)
Net cash from/(to) Investing Activities		(148,533)	(163,373)	(142,705)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,035	-	136,500
Finance Lease Payments		(11,043)	(13,054)	(18,303)
Funds Held on Behalf of Kahui Ako		11,540	-	4,431
Funds Administered on Behalf of Other Parties		453,324	179,613	(26,308)
Net cash from/(to) Financing Activities		479,856	166,559	96,320
Net increase/(decrease) in cash and cash equivalents		451,685	107,056	163,690
Cash and cash equivalents at the beginning of the year	7	419,510	419,510	255,820
Cash and cash equivalents at the end of the year	7	871,195	526,566	419,510

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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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 2024

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 2024

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 are 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 2024

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, to but not yet taken at balance date.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, Rarotonga and USA trip 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 2024

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 the 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 2024

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,097,298	1,014,528	969,983
Teachers' Salaries Grants	3,123,242	2,486,000	2,671,271
Use of Land and Buildings Grants	2,080,799	1,436,000	1,522,302
Other Government Grants	-	-	5,062
	<u>6,301,339</u>	<u>4,936,528</u>	<u>5,168,618</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	120,236	68,000	100,906
Fees for Extra Curricular Activities	277,110	191,300	215,384
Curriculum Related Activities	115,042	75,000	99,299
Fundraising and Community Grants	23,986	2,500	2,146
Overseas Travel	379,799	302,500	120,177
International Student Fees	59,261	50,000	19,813
	<u>975,434</u>	<u>689,300</u>	<u>557,725</u>
Expense			
Extra Curricular Activities Costs	241,465	164,800	197,924
Fundraising and Community Grant Costs	9,667	1,000	612
Other Locally Raised Funds Expenditure	-	1,000	-
Overseas Travel	357,826	302,500	124,224
International Student - Other Expenses	12,284	4,000	5,542
	<u>621,242</u>	<u>473,300</u>	<u>328,302</u>
<i>Surplus / (Deficit) for the year Locally Raised Funds</i>	<u>354,192</u>	<u>216,000</u>	<u>229,423</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	198,855	154,300	180,792
Information and Communication Technology	38,658	45,000	54,370
Employee Benefits - Salaries	3,505,510	2,697,000	2,918,370
Staff Development	57,323	57,500	22,024
Depreciation	136,551	144,727	132,493
Other Learning Resources	18,483	11,000	10,700
	<u>3,955,380</u>	<u>3,109,527</u>	<u>3,318,749</u>



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	12,160	8,000	9,520
Board Fees and Expenses	7,569	19,000	7,011
Operating Leases	14,489	14,000	14,489
Legal Fees	7,327	-	-
Other Administration Expenses	89,387	88,000	78,919
Employee Benefits - Salaries	206,987	161,500	187,771
Insurance	12,159	13,500	10,349
Service Providers, Contractors and Consultancy	11,610	11,000	11,235
	<u>361,688</u>	<u>315,000</u>	<u>319,294</u>

6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	70,000	70,000	55,880
Cyclical Maintenance	26,304	28,000	39,317
Heat, Light and Water	55,558	25,000	30,543
Rates	44	-	26
Repairs and Maintenance	27,875	38,000	79,572
Use of Land and Buildings	2,080,799	1,436,000	1,522,302
Employee Benefits - Salaries	71,431	65,000	62,528
Other Property Expenses	47,844	39,500	45,517
	<u>2,379,855</u>	<u>1,701,500</u>	<u>1,835,685</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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	871,195	526,566	419,510
Cash and cash equivalents for Statement of Cash Flows	<u>871,195</u>	<u>526,566</u>	<u>419,510</u>

Of the \$871,195 Cash and Cash Equivalents, \$446,758 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$871,195 Cash and Cash Equivalents, \$62,422 of Revenue Received in Advance is held by the School, as disclosed in note 12.

Of the \$871,195 Cash and Cash Equivalents, \$24,844 is held by the School on behalf of the Northcote Kahui Ako Cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	5,722	5,000	7,636
Receivables from the Ministry of Education	2,762	-	-
Interest Receivable	5,906	5,000	5,396
Teacher Salaries Grant Receivable	299,085	205,000	205,310
	<u>313,475</u>	<u>215,000</u>	<u>218,342</u>
Receivables from Exchange Transactions	11,628	10,000	13,032
Receivables from Non-Exchange Transactions	301,847	205,000	205,310
	<u>313,475</u>	<u>215,000</u>	<u>218,342</u>

9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	351,846	331,643	331,643
Total Investments	<u>351,846</u>	<u>331,643</u>	<u>331,643</u>



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Buildings - School	88,437	-	-	-	(21,177)	67,260
Furniture and Equipment	277,012	76,359	(719)	-	(65,275)	287,377
Information and Communication Technology	73,598	35,160	(2,179)	-	(28,052)	78,527
Leased Assets	47,284	9,094	-	-	(20,209)	36,169
Library Resources	14,704	3,118	(3,328)	-	(1,838)	12,656
	<u>501,035</u>	<u>123,731</u>	<u>(6,226)</u>	<u>-</u>	<u>(136,551)</u>	<u>481,989</u>

The net carrying value of furniture and equipment held under a finance lease is \$36,169 (2023: \$47,284)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings - School	437,741	(370,481)	67,260	437,741	(349,304)	88,437
Furniture and Equipment	880,522	(593,145)	287,377	808,825	(531,813)	277,012
Information and Communication Technology	208,836	(130,309)	78,527	206,694	(133,096)	73,598
Leased Assets	83,459	(47,290)	36,169	104,882	(57,598)	47,284
Library Resources	25,372	(12,716)	12,656	42,866	(28,162)	14,704
	<u>1,635,930</u>	<u>(1,153,941)</u>	<u>481,989</u>	<u>1,601,008</u>	<u>(1,099,973)</u>	<u>501,035</u>

11. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	93,842	55,000	49,211
Accruals	32,920	12,000	12,062
Employee Entitlements - Salaries	309,940	207,000	206,590
Employee Entitlements - Leave Accrual	27,269	20,500	20,385
	<u>463,971</u>	<u>294,500</u>	<u>288,248</u>
Payables for Exchange Transactions	463,971	294,500	288,248
	<u>463,971</u>	<u>294,500</u>	<u>288,248</u>

The carrying value of payables approximates their fair value.



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	-	6,500	12,409
International Student Fees in Advance	26,522	45,000	43,696
Other Revenue in Advance	35,900	24,000	23,159
	<u>62,422</u>	<u>75,500</u>	<u>79,264</u>

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	176,037	176,037	136,720
Increase to the Provision During the Year	26,304	28,000	39,317
Use of the Provision During the Year	(72,896)	(119,388)	-
Provision at the End of the Year	<u>129,445</u>	<u>84,649</u>	<u>176,037</u>
Cyclical Maintenance - Current	78,596	22,998	102,470
Cyclical Maintenance - Non current	50,849	61,651	73,567
	<u>129,445</u>	<u>84,649</u>	<u>176,037</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.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	22,543	21,250	21,289
Later than One Year and no Later than Five Years	21,871	20,210	35,658
Future Finance Charges	(4,000)	(4,000)	(6,433)
	<u>40,414</u>	<u>37,460</u>	<u>50,514</u>
Represented by			
Finance lease liability - Current	19,943	19,250	17,674
Finance lease liability - Non current	20,471	18,210	32,840
	<u>40,414</u>	<u>37,460</u>	<u>50,514</u>



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

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, and includes retentions on the projects, if applicable.

2024	Opening Balances \$	Receipts / Receivables from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE SIP Waharoa Development	(4,223)	6,405	(3,282)	1,100	-
MOE Hall Bowed/Curved Gable Wall Repair 229037	(7,928)	153,126	(176,152)	-	(30,954)
Block 4 Roof Replacement 229039	18,726	-	-	-	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	(625)	1,652	(1,027)	-	-
MOE SPIDS 1,4,6: CCTV upgrade	(6,430)	-	-	-	(6,430)
MOE SPIDS Blk 2 Clearlite Replacement and Trafficable Roofing	-	13,221	(13,221)	-	-
MOE SPIDS Shade Structure	-	405,000	(286,957)	-	118,043
MOE - Blk 4 (Tech) Replace & Install Multi VRV Heating Unit 249053	-	-	(14,823)	-	(14,823)
MOE AMS Combined-2: ILE and DQLS Upgrade	-	393,013	(83,024)	-	309,989
Totals	(9,613)	972,417	(578,486)	1,100	385,418

Represented by:

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

446,758
(61,340)
385,418

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE Block 1&3 Window and Door Replacement 229031	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	16,695	86,795	(113,103)	-	(9,613)

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 2024

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.

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	13,304	13,304	8,873
Funds Received from Cluster Members	8,457	-	-
Funds Received from MOE	14,503	-	9,708
Total funds received	22,960	-	18,581
Funds Spent on Behalf of the Cluster	11,420	-	5,277
Funds remaining	11,540	-	13,304
Funds Held at Year End	24,844	13,304	13,304

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 conditions 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'd)

For the year ended 31 December 2024

18. Remuneration

Key management personnel compensation

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

	2024	2023
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,350	3,460
<i>Leadership Team</i>		
Remuneration	573,567	493,657
Full-time equivalent members	4	3.5
Total key management personnel remuneration	<u>576,917</u>	<u>497,117</u>

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (4 members) and Property (3 members) committees that meet monthly and quarterly respectively. 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:

	2024	2023
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
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	2024	2023
\$000	FTE Number	FTE Number
100 - 110	7.00	5.00
110 - 120	2.00	1.00
120 - 130	3.00	2.00
	<u>12.00</u>	<u>8.00</u>

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:

	2024	2023
	Actual	Actual
Total	-	-
Number of People	-	-



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024. (Contingent liabilities and assets at 31 December 2023: 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.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$501,243 (2023:\$269,624) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
MOE Hall Bowed/Curved Gable Wall Repair	23,848
Block 4 Roof Replacement	20,939
MOE SPIDS 11: New Extractor Fan at Woodwork Room	20,867
MOE SPIDS 1,4,6: CCTV upgrade	570
MOE SPIDS Shade Structure	118,043
MOE AMS Combined-2: ILE and DQLS Upgrade	316,976
Total	<u>501,243</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

- operating lease of a motor vehicle

	2024 Actual \$	2023 Actual \$
No later than One Year	1,207	14,489
Later than One Year and No Later than Five Years	-	2,334
	<u>1,207</u>	<u>16,823</u>

The total lease payments incurred during the period were \$1,207 (2023: \$16,823).



Northcote Intermediate School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2024

22. Financial Instruments

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

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
Financial assets measured at amortised cost	\$	\$	\$
Cash and Cash Equivalents	871,195	526,566	419,510
Receivables	313,475	215,000	218,342
Investments - Term Deposits	351,846	331,643	331,643
Total financial assets measured at amortised cost	<u>1,536,516</u>	<u>1,073,209</u>	<u>969,495</u>
Financial liabilities measured at amortised cost			
Payables	463,971	294,500	288,248
Finance Leases	40,414	37,460	50,514
Total financial liabilities measured at amortised cost	<u>504,385</u>	<u>331,960</u>	<u>338,762</u>

23. Events After Balance Date

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

24. Comparatives

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



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTHCOTE INTERMEDIATE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Northcote Intermediate (the School). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited, 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 2024*, 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 2024*; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 3 June 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

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

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

The Board's responsibilities arise from section 134 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 arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 1, 25 to 33 ,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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

Cameron Town

Cameron Town
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

RE: Kiwisport Report for 2024

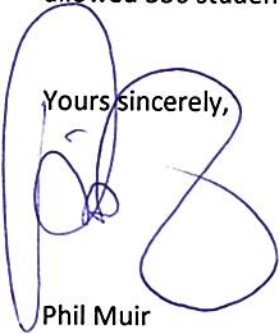
Services and Equipment Purchased

Our schools records for the 2024 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 \$8161.48.

Our financial records show that the Kiwisport money was allocated to part funding our sports coordinator, which allowed 536 students to access valuable sporting and fitness opportunities.

Yours sincerely,



Phil Muir
Principal

Good Employer Assurance for 2024

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

Analysis of Variance

2024



2024 Analysis of Variance

Strategic Goal 1

Foster high performing professional teaching and leadership practice

Initiatives and processes that were created to support this goal:

- SLT professional development with Northern Learning Network
- Schoolwide literacy focused plan
- Maths curriculum teaching practices plan
- Collaborative teaching practices plan
- Staff leadership development plan

Next steps/areas for development in 2025:

- Roll out Year 2 Structured Literacy PD (iDeal)
- Further develop and use NIS teacher observation model
- Review, refine and support improvement of teaching practice, including collaboration
- Targeted leadership development for staff leaders
- Continuation of mentoring of all middle leaders by Exec Team
- Increase focus on Literacy programmes and pedagogy (Reading, Writing, Oral Language, Spelling, Handwriting), develop NIS Best Practice for Literacy

Strategic Goal 2

Deliver a relevant and engaging schoolwide curriculum

Initiatives and processes that were created to support this goal:

- Continuation of shared schoolwide curriculum planning, overview, review and update
- Maths curriculum best practice teaching
- Integration of Mitey into our curriculum
- Investment of EPro8 Challenge kits and introduction of engineering concepts through class, team and inter-school competitions
- Curriculum extension opportunities including Otago problem solving, maths extension, Auckland Writers Festival, ICAS testing, Team Lit Quiz, tech extensions

Next steps/areas for development in 2025:

- Relevant documents are refined, used and imbedded into practice
- Quality staff PD to support initiatives
- Evaluation feedback/staff meetings/survey
- Student voice on teaching and learning
- Community survey on curriculum
- Regular effective comms from teachers and team leaders to parents/whaanau and students
- Align NZ Curriculum Refresh with NIS curriculum

Strategic Goal 3

Provide effective, innovative, inclusive and culturally responsive pedagogy

Initiatives and processes that were created to support this goal:

- New literacy programme which is inclusive and culturally responsive
- Curriculum refresh and Common Practice Model
- Imbed Maths programme, maintaining DMIC strategies
- 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
- Ongoing work with Education Review Office focusing on schoolwide practices to improve Māori and Pasifika achievement

Next steps/areas for development in 2025:

- Identify students at risk of not meeting potential through effective assessment and set manageable goals and culturally responsive strategies in order to achieve accelerated progress
- Quality staff PD for initiatives
- Implementation of observation model
- Refine NIS best practice documents
- Establish important cultural celebrations at NIS
- Continuation of DMIC professional development and develop NIS Best Practice for Mathematics
- Continuation of Kāhui Ako Case Studies (refreshed kaupapa)
- Ongoing work with ERO

Strategic Goal 4

Honour our Commitment to Te Tiriti o Waitangi

Initiatives and processes that were created to support this goal:

- Beginning school year with a pōwhiri, led by our Kaumātua, welcoming in our new students, their whānau and staff to our school
- Continue to employ Kelli Kawhia to best of her capacity to support
- 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,

Next steps/areas for development in 2025:

- Build relationship with Maaori Achievement Collaborative (MAC), attend hui and other relevant events
- Develop our Matariki events and associated learning
- Maaori curriculum team planning and schoolwide programme for Te Ao Maaori teaching and learning

- 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
- School kapa haka each week (with extra sessions for leaders) and perform at schoolwide and community events
- Continue building relationships with local iwi including Te Kawerau a Maki, Ngati Whatua, and learning how they can support schools to understand and up hold their obligations under Te Tiriti o Waitangi
- Principal Team participating in MOE PLD focused on culturally sustaining practice within education and schools, led by Ann Milne via her online learning portal
- Build relationships with other local iwi in our area
- Offer Mumu Reo Te reo language workshops to all staff to be fully funded by school PD budget
- Provide opportunities for students to make connections with other Māori students to share stories and learn about their cultures, values and beliefs
- Ongoing professional development of Principal Team through purchasing, reading and discussing culturally responsive books, resources and media e.g., Belonging, Niho Taniwha, Teaching to the North-East, Te Kura Tapa Whā

2024 Academic Data

Mid-Year Achievement	End of Year Achievement	Analysis	Evaluation
<p>Reading</p> <p>1a.1 71.5% of all students are currently working at or above the appropriate curriculum level in Reading</p> <p>1a.2 73.3% of all Y7 students 69% of all Y8 students are currently working at or above the appropriate curriculum level in Reading.</p> <p>1a.3 68.5% of Y7 boys 63.9% of Y8 boys are currently working at or above the appropriate curriculum level in Reading</p> <p>1a.4 77.8% of Y7 girls 74.6% of Y8 girls are currently working at or above the appropriate curriculum level in Reading</p> <p>1a.5 66.7% of Māori Y7 boys 53.8% of Māori Y8 boys are currently working at or above the appropriate curriculum level in</p> <p>1a.6 77.8% of Māori Y7 girls 76.5% of Māori Y8 girls are currently working at or above the appropriate curriculum level in Reading</p> <p>1a.7 25% of Pasifika Y7 boys 20% of Pasifika Y8 boys are currently working at or above the appropriate curriculum level in Reading</p> <p>1a.8 66.6% of Pasifika Y7 girls 30.8% of Pasifika Y8 girls are currently working at or above the appropriate curriculum level in Reading</p>	<p>Reading</p> <p>1a.1 79% 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 80.3% of all Y7 students 77.4% 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 77.6% of Y7 boys 72.6% 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 82.7% of Y7 girls 82.6% 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 73.7% of Māori Y7 boys 50% of Māori Y8 boys are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.6 83.4% of Māori Y7 girls 88.2% of Māori Y8 girls are currently working at or above the appropriate curriculum level in Reading for the end of the year.</p> <p>1a.7 71.5% of Pasifika Y7 boys 30% 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 60% of Pasifika Y7 girls 41.7% 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</p> <p>1a.1. 7.5% increase in achievement.</p> <p>1a.2 7% increase in Y7 achievement. 8.4% increase in Y8 achievement.</p> <p>1a.3 9.1% increase in Y7 boys' achievement. 8.7% increase in Y8 boys' achievement.</p> <p>1a.4 4.9% increase in Y7 girls' achievement. 8% increase in Y8 girls' achievement.</p> <p>1a.5 7% increase in Y7 Māori boys' achievement. 3.8% decrease in Y8 Māori boys' achievement.</p> <p>1a.6 5.6% increase in Y7 Māori girls' achievement. 11.7% increase in Y8 Māori girls' achievement.</p> <p>1a.7 46.5% increase in Y7 Pasifika boys' achievement. 10% increase in Y8 Pasifika boys' achievement.</p> <p>1a.8 6.6% decrease in Y7 Pasifika girls' achievement. 10.9% increase in Y8 Pasifika girls' achievement.</p>	<p><i>NOTE 2024: Reading continued to be our strongest area of achievement as a school. Over the years we have been collecting longitudinal data, 2019 - 2024, reading results have consistently sat between 78 and 83% whole school achievement at end of year.</i></p> <p><i>At the end of 2024, 79% of all learners achieved at or above the appropriate curriculum level in Reading. For Māori learners 71%, and Pasifika learners 51%, achieved at or above the appropriate curriculum level in Reading.</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 our highest achieving group with 91% achieving at or above the appropriate curriculum level.</i></p> <p><i>Our biggest areas of improvement were our Year 7 Pasifika boys (46.5%) and our Year 8 Māori girls (11.7%).</i></p> <p><i>A concern to note is the 3.8% decrease in Y8 Māori boys achievement. It is uncertain exactly what the cause of this is, however it is likely linked to a small group of students and their lack of engagement in the latter stages of the year.</i></p> <p><i>Also to note, a 6.6% decrease in Y7 Pasifika girls achievement</i></p> <p><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 2025, a targeted Reading intervention for year 8 Pasifika girls would be beneficial to improve their achievement.</i></p>

Writing

1a.1

52.6% of all students are currently working at or above the appropriate curriculum level in Writing

1a.2

54.1% of all Y7 students
50.8% of all Y8 students
are currently working at or above the appropriate curriculum level in Writing

1a.3

43.4% of Y7 boys
44.3% of Y8 boys
are currently working at or above the appropriate curriculum level in Writing

1a.4

64% of Y7 girls
57.9% of Y8 girls
are currently working at or above the appropriate curriculum level in Writing

1a.5

33.3% of Māori Y7 boys
23.1% of Māori Y8 boys
are currently working at or above the appropriate curriculum level in Writing

1a.6

61.2% of Māori Y7 girls
58.8% of Māori Y8 girls
are currently working at or above the appropriate curriculum level in Writing

1a.7

25% of Pasifika Y7 boys
20% of Pasifika Y8 boys
are currently working at or above the appropriate curriculum level in Writing

1a.8

66.7% of Pasifika Y7 girls
15.4% of Pasifika Y8 girls
are currently working at or above the appropriate curriculum level in Writing

Writing

1a.1

58.7% of all students are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.2

58.9% of all Y7 students
58.6% of all Y8 students
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.3

49.7% of Y7 boys
35.7% of Y8 boys
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.4

67.6% of Y7 girls
66.1% of Y8 girls
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.5

36.8% of Māori Y7 boys
35.7% of Māori Y8 boys
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.6

66.7% of Māori Y7 girls
58.8% of Māori Y8 girls
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.7

42.9% of Pasifika Y7 boys
20% of Pasifika Y8 boys
are working at or above the appropriate curriculum level in Writing at the end of the year.

1a.8

60% of Pasifika Y7 girls
25% of Pasifika Y8 girls
are working at or above the appropriate curriculum level in Writing at the end of the year.

Writing

1a.1

6.1% increase in achievement.

1a.2

4.8 % increase in Y7 achievement.
7.8 % increase in Y8 achievement.

1a.3

6.3 % increase in Y7 boys' achievement.
8.6 % decrease in Y8 boys' achievement.

1a.4

3.6% increase in Y7 girls' achievement.
8.2% increase in Y8 girls' achievement.

1a.5

3.5% increase in Y7 Māori boys' achievement.
12.6% increase in Y8 Māori boys' achievement.

1a.6

5.5% increase in Y7 Māori girls' achievement.
0% increase in Y8 Māori girls' achievement.

1a.7

17.9% increase in Y7 Pasifika boys' achievement.
0% increase in Y8 Pasifika boys' achievement.

1a.8

6.7% decrease in Y7 Pasifika girls' achievement.
9.6% increase in Y8 Pasifika girls' achievement.

NOTE: For 2024, Writing had our lowest level of achievement across the three core curriculum areas which also mirrors our 2023, 2022, 2021 and 2020 data. Writing was also the area that had the least amount of progress school wide (6.1). However, it is pleasing to see that most groups across the school did improve in Writing, with Y8 boys seeing an 8.6% decrease. This is difficult to explain however it will include a number of factors, including a shift in focus in latter half of the year to topics/subjects that have less of a focus in writing development. Close scrutiny of the T3 and T4 learning topics will enable us to see what we can do to improve engagement and opportunities for development for our boys.

At the end of 2024, 58.7% of all learners achieved at or above the appropriate curriculum level in Writing. For Māori learners 50%, and Pasifika learners 37%, achieved at or above the appropriate curriculum level in Writing. The Y8 Pasifika cohort was considerably lower than those in Y7, by more than 50%.

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 66.1% achieving at or above the appropriate curriculum level.

Our biggest areas of improvement were our Y8 Māori boys (12.6%) and our Y7 Pasifika Boys (17.9%)

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.

Again, we need to be mindful of the disparity of achievement between our whole school achievement in Writing and our Pasifika learners.

Writing is the main focus of our Senior Leadership Team, and is what we are investigating through the Northern Learning Network.

Mathematics**1b.1**

62.4% of all students are currently working at or above the appropriate curriculum level in Mathematics

1b.2

63.5% of all Y7 students
61.1% of all Y8 students
are currently working at or above the appropriate curriculum level in Mathematics

1b.3

66.4% of Y7 boys
63.1% of Y8 boys
are currently working at or above the appropriate curriculum level in Mathematics

1b.4

60.8% of Y7 girls
58.7% of Y8 girls
are currently working at or above the appropriate curriculum level in Mathematics

1b.5

38.9% of Māori Y7 boys
30.8% of Māori Y8 boys
are currently working at or above the appropriate curriculum level in Mathematics

1b.6

33.3% of Māori Y7 girls
53% of Māori Y8 girls
are currently working at or above the appropriate curriculum level in Mathematics

1b.7

50% of Pasifika Y7 boys
20% of Pasifika Y8 boys
are currently working at or above the appropriate curriculum level in Mathematics

1b.8

55.6% of Pasifika Y7 girls
15.4% of Pasifika Y8 girls
are currently working at or above the appropriate curriculum level in Mathematics

Mathematics**1b.1**

74.2% of all students are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.2

75.2% of all Y7 students
72.9% of all Y8 students
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.3

79.5% of Y7 boys
74.2% of Y8 boys
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.4

71% of Y7 girls
71.5% of Y8 girls
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.5

50% of Māori Y7 boys
57.2% of Māori Y8 boys
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.6

61.1% of Māori Y7 girls
64.7% of Māori Y8 girls
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.7

71.4% of Pasifika Y7 boys
40% of Pasifika Y8 boys
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

1b.8

60% of Pasifika Y7 girls
16.7% of Pasifika Y8 girls
are working at or above the appropriate curriculum level in Mathematics at the end of the year.

Mathematics**1b.1**

11.8% increase in achievement.

1b.2

11.7% increase in Y7 achievement.
11.8% increase in Y8 achievement.

1b.3

13.1% increase in Y7 boys' achievement.
11.1% increase in Y8 boys' achievement.

1b.4

10.2% increase in Y7 girls' achievement.
12.8% increase in Y8 girls' achievement.

1b.5

11.1% increase in Y7 Māori boys' achievement.
26.4% increase in Y8 Māori boys' achievement.

1b.6

22.2% increase in Y7 Māori girls' achievement.
11.7% increase in Y8 Māori girls' achievement.

1b.7

21.4% increase in Y7 Pasifika boys' achievement.
20% increase in Y8 Pasifika boys' achievement.

1b.8

4.4% increase in Y7 Pasifika girls' achievement.
1.3% decrease in Y8 Pasifika girls' achievement.

NOTE: At the end of 2024, 76% of all learners achieved at or above the appropriate curriculum level in Mathematics. For Māori learners 58.25%, and Pasifika learners 47%, achieved at or above the appropriate curriculum level in Mathematics. Overall our Maths results are extremely positive and a lot of work across the school, from leadership to classroom pedagogy has taken place to make this happen.

Our highest levels of achievement in Mathematics were our Year 7 boys (79.5%) and our year 8 boys (74.2%) achieving at or above the appropriate curriculum level in Mathematics.

Our biggest areas of improvement were our year 8 Māori boys (26.4% improvement) and year 7 Māori girls (22.2% improvement)

Again, an area of concern is the disparity of achievement between whole school achievement in Mathematics compared to our Māori and Pasifika learners. Particularly our Pasifika girls.

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.

As we work through 2025, development of our Maths curriculum, in alignment with new Ministry plans will continue to be an area of strong focus.

Northcote Intermediate School – Report on how we have given effect to Te Tiriti o Waitangi, 2024

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 2024:

- Recent bespoke carved waharoa (installed and unveiled at front of school 2023), tied into our school curriculum through inquiry learning focusing on local Māori legends, 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 been confirmed as 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
- 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.