

NORTHCOTE PRIMARY SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1395

Principal: Andrew Brown

School Address: 2 Lake Road, Northcote, Auckland 0627

School Postal Address: 2 Lake Road, Northcote, Auckland 0627

School Phone: (09) 480-7376

School Email: admin@northcoteprimary.school.nz

Members of the Board:

Name	Position		Term Expired/ Expires
Matt Mollgaard	Presiding Member	Elected	2025
Andrew Brown	Principal ex Officio		
Henry Barfoot	Parent Representative	Elected	2026
Rebecca Conolly	Parent Representative	Elected	2023
Fiona Eagles	Parent Representative	Elected	2026
Rachel Henderson	Parent Representative	Elected	2025
Emma Hendy	Parent Representative	Elected	2025
Kenny Thein	Parent Representative	Elected	2023
Carey Thomas	Staff Representative	Elected	2026

Accountant / Service Provider: Top Class Financial Management Services

NORTHCOTE PRIMARY SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Northcote Primary 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.

Rachel Catherine Henderson

Full Name of Presiding Member

[Signature]

Signature of Presiding Member

27/5/2024.

Date:

Andrew Simon Brown

Full Name of Principal

[Signature]

Signature of Principal

27/05/2024

Date:

Northcote Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,528,314	4,116,318	4,387,792
Locally Raised Funds	3	316,775	242,770	243,968
Interest		20,074	18,000	6,740
Total Revenue		4,865,163	4,377,088	4,638,500
Expense				
Locally Raised Funds	3	110,743	91,970	88,004
Learning Resources	4	3,076,681	2,765,065	2,936,022
Administration	5	273,766	248,650	268,418
Interest		1,920	5,000	1,935
Property	6	1,486,098	1,339,200	1,343,426
Loss on Disposal of Property, Plant and Equipment		439	-	914
Total Expense		4,949,647	4,449,885	4,638,719
Net Deficit for the year		(84,484)	(72,797)	(219)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(84,484)	(72,797)	(219)

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Northcote Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,153,677	2,153,677	2,108,218
Total comprehensive revenue and expense for the year		(84,484)	(72,797)	(219)
Contribution of Admin building to MOE		(1,326,061)	-	-
Contribution - Te Mana Tuuhono		19,090	-	-
Contribution - Furniture and Equipment Grant		1,875	-	45,678
Equity at 31 December		764,097	2,080,880	2,153,677
Accumulated comprehensive revenue and expense		764,097	2,080,880	2,153,677
Equity at 31 December		764,097	2,080,880	2,153,677

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Northcote Primary School

Statement of Financial Position

As at 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	59,906	111,566	184,890
Accounts Receivable	8	235,794	162,000	245,414
Prepayments		19,777	10,000	16,775
Inventories	9	2,415	3,500	2,539
Investments		300,000	300,000	250,000
Funds Receivable for Capital Works Projects	16	-	-	15,658
		<u>617,892</u>	<u>587,066</u>	<u>715,276</u>
Current Liabilities				
GST Payable		5,594	5,000	16,624
Accounts Payable	12	254,991	190,000	246,056
Revenue Received in Advance	13	96	1,000	89
Provision for Cyclical Maintenance	14	35,600	56,000	-
Finance Lease Liability	15	10,890	19,000	14,264
Funds held for Capital Works Projects	16	-	-	59,008
		<u>307,171</u>	<u>271,000</u>	<u>336,041</u>
Working Capital Surplus/(Deficit)		310,721	316,066	379,235
Non-current Assets				
Property, Plant and Equipment	11	511,007	1,836,814	1,856,814
		<u>511,007</u>	<u>1,836,814</u>	<u>1,856,814</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	49,167	50,000	72,583
Finance Lease Liability	15	8,464	22,000	9,789
		<u>57,631</u>	<u>72,000</u>	<u>82,372</u>
Net Assets		<u><u>764,097</u></u>	<u><u>2,080,880</u></u>	<u><u>2,153,677</u></u>
Equity		<u><u>764,097</u></u>	<u><u>2,080,880</u></u>	<u><u>2,153,677</u></u>

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

Northcote Primary School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		870,524	896,590	981,154
Locally Raised Funds		318,580	394,770	218,287
Goods and Services Tax (net)		(11,030)	-	14,980
Payments to Employees		(587,520)	(663,800)	(588,662)
Payments to Suppliers		(566,609)	(500,560)	(529,376)
Interest Paid		(1,920)	(5,000)	(1,935)
Interest Received		16,974	18,000	3,467
Net cash from Operating Activities		38,999	140,000	97,915
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(52,166)	(101,062)	(63,973)
Purchase of Investments		(50,000)	(50,000)	(150,000)
Net cash to Investing Activities		(102,166)	(151,062)	(213,973)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	23,659
Contributions from Ministry of Education-Te Mana Tuuhono		19,090	-	-
Finance Lease Payments		(18,422)	(18,938)	(19,158)
Funds Administered on Behalf of Other Parties		(64,360)	-	10,262
Net cash from/(to) Financing Activities		(61,817)	(18,938)	14,763
Net increase/(decrease) in cash and cash equivalents		(124,984)	(30,000)	(101,295)
Cash and cash equivalents at the beginning of the year	7	184,890	141,566	286,185
Cash and cash equivalents at the end of the year	7	59,906	111,566	184,890

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 Primary School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 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 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

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

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Inventories

Inventories are consumable items held for sale and 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.

h) Investments

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

i) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value, as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Board Owned Buildings	20-40 years
Furniture and equipment	10-15 years
Information and communication technology	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) 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 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets 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.

p) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	857,259	821,793	1,006,210
Teachers' Salaries Grants	2,490,841	2,192,525	2,266,422
Use of Land and Buildings Grants	1,175,294	1,100,000	1,111,292
Other Government Grants	4,920	2,000	3,868
	4,528,314	4,116,318	4,387,792

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 \$
Revenue			
Donations & Bequests	189,399	140,000	116,710
Fees for Extra Curricular Activities	117,412	94,370	93,738
Trading	4,226	3,400	7,062
Fundraising & Community Grants	5,738	5,000	26,458
	316,775	242,770	243,968
Expense			
Extra Curricular Activities Costs	106,411	87,570	82,393
Trading	3,507	3,400	5,501
Fundraising and Community Grant Costs	-	1,000	110
International Student - Other Expenses	825	-	-
	110,743	91,970	88,004
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	206,032	150,800	155,964

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	41,500	51,600	50,999
Equipment Repairs	6,363	2,500	2,944
Information and Communication Technology	48,024	48,740	45,680
Library Resources	519	1,700	828
Employee Benefits - Salaries	2,829,649	2,483,025	2,650,363
Staff Development	44,420	37,500	44,055
Depreciation	106,206	140,000	141,153
	<u>3,076,681</u>	<u>2,765,065</u>	<u>2,936,022</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	7,550	7,400	7,184
Board Fees	385	500	225
Board Expenses	19,218	11,500	16,511
Communication	5,122	5,150	5,107
Consumables	16,172	14,500	13,365
Other	15,682	18,100	14,144
Employee Benefits - Salaries	181,743	166,000	185,565
Insurance	14,094	12,500	12,937
Service Providers, Contractors and Consultancy	13,800	13,000	13,380
	<u>273,766</u>	<u>248,650</u>	<u>268,418</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	13,010	8,000	9,479
Consultancy and Contract Services	66,414	63,300	61,568
Cyclical Maintenance	37,320	21,000	(5,686)
Grounds	443	5,500	18,016
Heat, Light and Water	49,123	38,500	43,264
Rates	61	100	123
Repairs and Maintenance	78,863	46,000	52,902
Use of Land and Buildings	1,175,294	1,100,000	1,111,292
Security	2,553	1,500	2,382
Employee Benefits - Salaries	63,017	55,300	50,086
	<u>1,486,098</u>	<u>1,339,200</u>	<u>1,343,426</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	59,906	111,566	184,890
Cash and cash equivalents for Statement of Cash Flows	<u>59,906</u>	<u>111,566</u>	<u>184,890</u>

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	9,776	10,000	11,574
Receivables from the Ministry of Education	9,249	-	41,488
Interest Receivable	6,494	-	3,394
Teacher Salaries Grant Receivable	210,275	152,000	188,958
	<u>235,794</u>	<u>162,000</u>	<u>245,414</u>
Receivables from Exchange Transactions	16,270	10,000	14,968
Receivables from Non-Exchange Transactions	219,524	152,000	230,446
	<u>235,794</u>	<u>162,000</u>	<u>245,414</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	651	1,500	723
School Uniforms	1,764	2,000	1,816
	<u>2,415</u>	<u>3,500</u>	<u>2,539</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	300,000	250,000
Total Investments	<u>300,000</u>	<u>300,000</u>	<u>250,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Trans to MOE	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	1,367,099	-	-	(1,326,062)	(2,755)	38,282
Furniture and Equipment	329,675	49,047	(64)	-	(50,246)	328,412
Information and Communication Technology	115,344	22,852	(375)	-	(34,348)	103,473
Leased Assets	23,108	11,319	-	-	(15,698)	18,729
Library Resources	21,588	3,682	-	-	(3,159)	22,111
Balance at 31 December 2023	1,856,814	86,900	(439)	(1,326,062)	(106,206)	511,007

Restrictions

With the exception of the contractual restrictions related to the 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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	136,716	(98,434)	38,282	1,667,720	(300,621)	1,367,099
Furniture and Equipment	755,813	(427,401)	328,412	910,598	(580,923)	329,675
Information and Communication Technology	205,331	(101,858)	103,473	365,223	(249,879)	115,344
Leased Assets	53,082	(34,353)	18,729	51,062	(27,954)	23,108
Library Resources	95,701	(73,590)	22,111	94,896	(73,308)	21,588
Balance at 31 December 2023	1,246,643	(735,636)	511,007	3,089,499	(1,232,685)	1,856,814

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	27,498	25,000	8,750
Accruals	2,600	5,000	5,884
Banking Staffing Overuse	-	-	23,894
Employee Entitlements - Salaries	217,331	160,000	203,546
Employee Entitlements - Leave Accrual	7,562	-	3,982
	254,991	190,000	246,056
Payables for Exchange Transactions	254,991	190,000	246,056
	254,991	190,000	246,056

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Other revenue in Advance	96	1,000	89
	<u>96</u>	<u>1,000</u>	<u>89</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	72,583	72,583	107,518
Increase to the Provision During the Year	37,320	21,000	(5,686)
Use of the Provision During the Year	(25,156)	-	(29,249)
Other Adjustments	-	12,417	-
Provision at the End of the Year	<u>84,747</u>	<u>106,000</u>	<u>72,583</u>
Cyclical Maintenance - Current	35,600	56,000	-
Cyclical Maintenance - Non current	49,167	50,000	72,583
	<u>84,767</u>	<u>106,000</u>	<u>72,583</u>

The schools 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 schools 10 Year Property plan.

15. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	12,258	20,000	15,716
Later than One Year and no Later than Five Years	9,153	23,000	10,690
Future Finance Charges	(2,057)	(2,000)	(2,353)
	<u>19,354</u>	<u>41,000</u>	<u>24,053</u>
Represented by			
Finance lease liability - Current	10,890	19,000	14,265
Finance lease liability - Non current	8,464	22,000	9,788
	<u>19,354</u>	<u>41,000</u>	<u>24,053</u>

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2023		Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
SIP Shade /Bell & PA upgrade	<i>Completed</i>	(2,645)	2,849	-	(204)	-
SIP Fencing	<i>Completed</i>	(13,013)	13,013	-	-	-
Rooms 21 & 22 Wall lining	<i>Completed</i>	1,548	(1,548)	-	-	-
SIP Turf Project	<i>Completed</i>	57,460	6,849	(85,522)	21,213	-
Totals		43,350	21,163	(85,522)	21,009	-

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

Represented by:

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

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	385	225
<i>Leadership Team</i> Remuneration Full-time equivalent members	818,338 7	757,170 7
Total key management personnel remuneration	818,723	757,395

There are 6 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	150 - 160	150 - 160
Benefits and Other Emoluments	1 - 5	1 - 5

Benefits paid to the Principal are Kiwisaver only.

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	4.00	0.00
110 - 120	2.00	2.00
120 - 130	1.00	0.00
	7.00	2.00

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

19. Contingencies

There are no contingent liabilities 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.

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

20. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022: \$84,135)

21. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	59,906	111,566	184,890
Receivables	235,794	162,000	245,414
Investments - Term Deposits	300,000	300,000	250,000
Total financial assets measured at amortised cost	<u>595,700</u>	<u>573,566</u>	<u>680,304</u>

Financial liabilities measured at amortised cost

Payables	254,991	190,000	246,056
Finance Leases	19,354	41,000	24,053
Total financial liabilities measured at amortised cost	<u>274,345</u>	<u>231,000</u>	<u>270,109</u>

22. 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 PRIMARY SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Northcote Primary School (the School). The Auditor-General has appointed me, Brendan Lyon, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 1 to 18, 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:

- a) 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
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 27 May 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 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.

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

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Responsibilities of the Board for the financial statements

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

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

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

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

Other information

The Board is responsible for the other information. The other information comprises of Statement of Variance reporting, Evaluation of Students Progress and Achievement, Te Tiriti o Waitangi report, Compliance with Good Employer Policy 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 (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.



Brendan Lyon
Partner¹
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

¹ The title 'Partner' conveys that the person is a senior member within their respective division and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

How we have given effect to Te Tiriti o Waitangi

During the 2023 school year we:

- A number of our staff applied for the MOE funded Te Ahu o te Reo Māori course. Unfortunately, due to high numbers applying across the motu, none were successful in 2023. During 2022 eight staff including teachers and teacher aides completed the course.
- Our schoolwide lead teacher of tikanga Māori and Te Reo Māori led workshops before school each week to help those who missed this course, and other interested staff, to develop and use their understanding and use of te reo Māori in their classrooms.
- The result of this has been an increase in teachers and teacher aides' confidence in using and encouraging student use of te reo in classrooms and around the school.
- Our school undertook a local Northcote history tour focused on Māori history of our area with the Northcote Community of Learners | Kāhui ako tikanga Māori and te reo Māori leads.
- Increased use of te reo across the school in classrooms, assemblies, team assemblies and communication.
- Communication with whānau about what they would like to see happening (that isn't already) in our school with regards improving outcomes for Māori students enrolled at our school.

Andrew Brown

Andrew Brown
Principal

2023 Evaluation of Students Progress and Achievements – NAG 1b and 2d

1b.

- Mid-Year data showed there were significant issues across the school with an unusually high number of children working below NZC expectations. This was not unexpected, as the 2023 school year was affected in many ways due to ongoing sickness, Covid related time away from school, which included staff and children alike. This was reflected in several ways across the school including a lack of resilience, weariness, and general apathy in some areas.
- End of year data was like the previous year with Mathematics showing the best result. There is a need to focus on Reading & Writing. Writing was again the lowest across the school, with Reading and Maths being lower than writing.
- EOY comparisons - 2022/2023 End of Year Data comparison:
Reading – below NZC expectation 2022 = 14.9% - 2023 = 17.7%
Writing – below NZC expectation 2022 = 22.4% - 2023 = 23%
Maths – below NZC expectation 2022 = 18.2% - 2023 = 15.5%
- Analysis of our EOY data showed a majority of those students who were below their expected NZC level, were those who were under monitoring and special programmes for diagnosed learning needs. The school's local curriculum is being developed on an ongoing basis.
- Efforts are made from the beginning of each school year to identify those students who need extra support and monitoring to help them achieve to the very best of their abilities. A number of these students receive assistance from MOE in a variety of ways. A number of these students have assistive technology read & write support.
- Writing has been identified as our priority curriculum area and this will be a major focus across the school for 2024.
- Māori EOY NZC expectation data showed 23.8% were below NZC expectation in Reading (10 students), 35.7% in Writing (15 students) and 31% in Mathematics (13 students).
- Pasifika EOY NZC expectation data showed 42.9% were below expectation in Reading (3 students), 57.1% in Writing (4 students) and 57.1% in Mathematics (4 students).
- Both these groups are included in targeted interventions in 2024 (less those who have left our school).

2d.

- Reporting to parents is carried out mid-year and end of year. Mid-year reports are followed up with parent/teacher/child conferences early in Term 3. Student achievement and support needed is the focus of these conferences.

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09 480 7376 admin@northcoteprimary.school.nz

TOGETHER
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Manawanui

- Particular emphasis is given to students who identify as Māori and Pasifika and those at risk of not achieving at NZC expectation. Much effort is focused on removing barriers for all students at risk of not achieving.
- Writing is a focus curriculum area for 2024. This has been highlighted from assessment data. We commence Professional Learning and Development (PLD) in MOE funded Accelerating Literacy Learning (ALL) from the beginning of Term 2. This PLD will be led by four teachers across the school so all teachers, and vicariously students, benefit from this PLD.

Andrew Brown

Andrew Brown
Principal

Statement of Variance Reporting



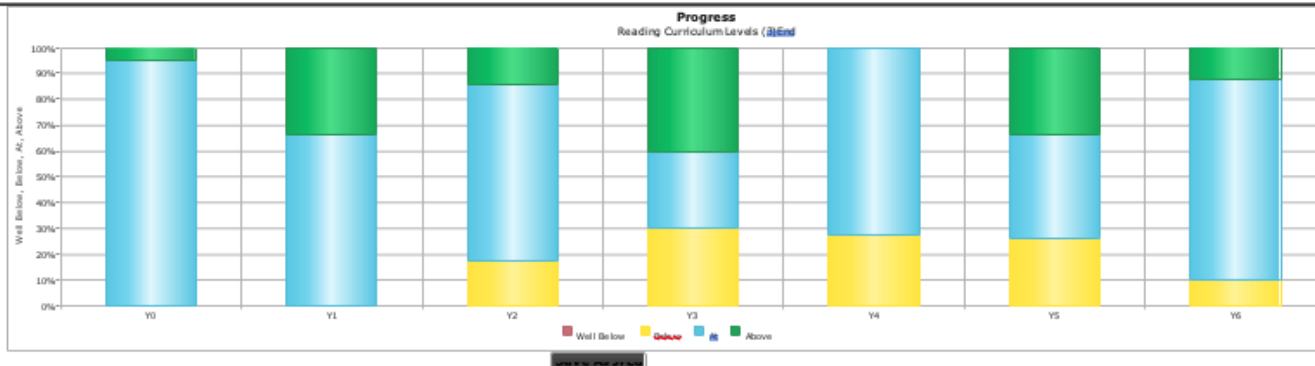
School Name:	Northcote School (Auckland)	School Number:	1395
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Annual Aim:	We are committed to achieving equity and excellence at Northcote Primary School through our strategic goals, structures, and processes.
Target:	<p><u>Strategic Goal 1: Our Students</u></p> <p>Lifelong learning strategies such as problem solving, risk taking, and personal challenges are an integral part of our teaching and learning programmes.</p> <p>Develop a reporting system that reports progress and achievement against NZC Learning Progressions in plain language.</p> <p>All students at risk of not working within or above expected levels of the New Zealand Curriculum (NZC), will receive interventions to accelerate their progress.</p> <p><u>Strategic Goal 2: Our Staff and School Environment</u></p> <p>Professional Learning empowers teaching and is an essential part of planning and practice</p> <p>Growing teacher capability is the focus for our professional learning programmes</p> <p>Effective and responsive dialogue locally, regionally, and globally is developed and established</p> <p><u>Strategic Goal 3: Our Community</u></p> <p>Effective and valuable dialogue is established in partnership with our school community.</p> <p>Further enhance a strong collaborative relationship with the school community.</p>

Baseline Data:

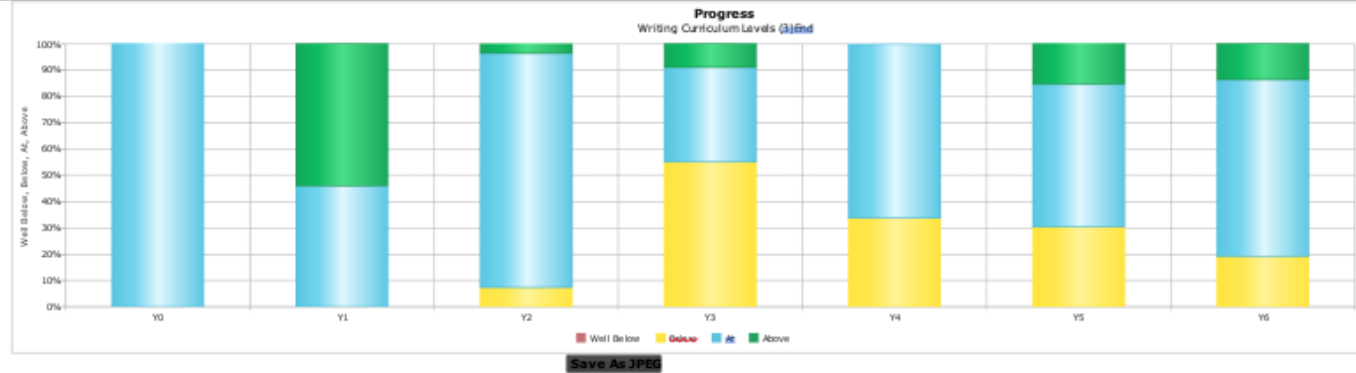
**Northcote Primary School
Curriculum Levels EOY
Reading Curriculum Levels (3)End2023
Andrew Brown Whole School**

12518	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total
Y0	95% (19)	5% (1)													95% (19)	5% (1)	20
Y1	66% (43)	22% (14)	11% (7)	2% (1)											66% (43)	34% (22)	65
Y2	17% (14)	21% (17)	48% (39)	15% (12)										17% (14)	68% (56)	15% (12)	82
Y3	4% (3)	10% (7)	15% (10)	30% (20)	36% (24)	4% (3)								30% (20)	30% (20)	40% (27)	67
Y4	3% (2)	5% (3)	9% (6)	11% (7)	25% (16)	48% (31)								28% (18)	72% (47)		65
Y5			1% (1)	4% (3)	6% (5)	15% (12)	40% (34)	33% (28)	1% (1)					26% (22)	40% (34)	34% (29)	85
Y6					3% (2)	1% (1)	5% (4)	18% (13)	60% (44)	12% (9)				10% (7)	78% (57)	12% (9)	73
Totals	17.7% 81	9.2% 42	13.8% 63	9.4% 43	10.3% 47	10.5% 48	8.3% 38	9% 41	9.8% 45	2% 9				17.7% 81	60.4% 276	21.9% 100	457



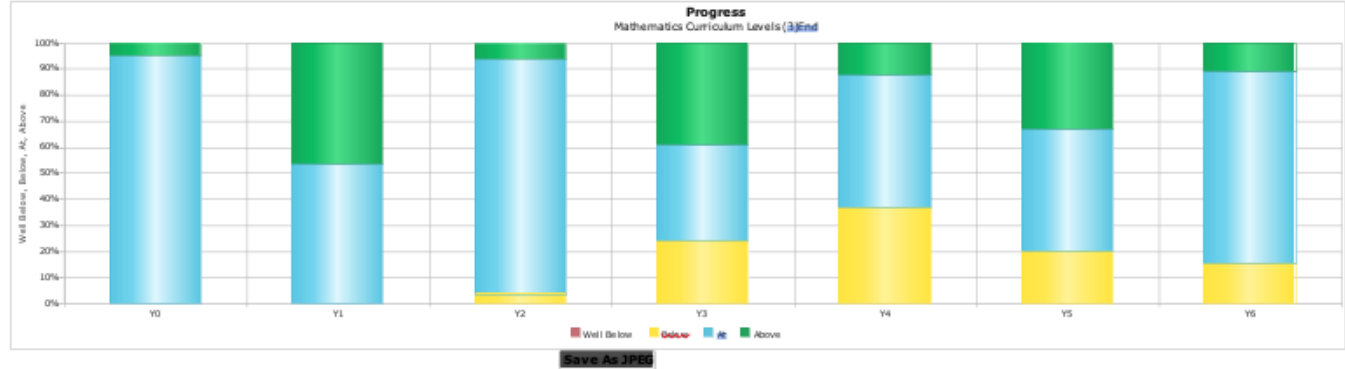
Writing Curriculum Levels (3)End2023
Andrew Brown Whole School 2023

12519	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total
Y0	100% (20)														100% (20)		20
Y1	46% (30)	42% (27)	12% (8)												46% (30)	54% (35)	65
Y2	7% (6)	50% (41)	39% (32)	2% (2)	1% (1)									7% (6)	89% (73)	4% (3)	82
Y3	4% (3)	16% (11)	34% (23)	36% (24)	9% (6)									55% (37)	36% (24)	9% (6)	67
Y4	3% (2)	5% (3)	17% (11)	9% (6)	25% (16)	42% (27)								34% (22)	66% (43)		65
Y5		1% (1)	1% (1)	2% (2)	13% (11)	13% (11)	54% (46)	13% (11)	2% (2)					31% (26)	54% (46)	15% (13)	85
Y6				1% (1)	1% (1)	1% (1)	15% (11)	19% (14)	48% (35)	14% (10)				19% (14)	67% (49)	14% (10)	73
Totals	13.3% 61	18.2% 83	16.4% 75	7.7% 35	7.7% 35	8.5% 39	12.5% 57	5.5% 25	8.1% 37	2.2% 10			23% 105	62.4% 285	14.7% 67	457	



Mathematics Curriculum Levels (3)End2023
Andrew Brown Whole School 2023

12520	L1 Beginning	L1 Middle	L1 End	L2 Beginning	L2 Middle	L2 End	L3 Beginning	L3 Middle	L3 End	L4 Beginning	L4 Middle	L4 End	Well Below	Below	At	Above	Total	
Y0	95% (10)	5% (1)													95% (19)	5% (1)	20	
Y1	54% (35)	29% (19)	15% (10)	2% (1)											54% (35)	46% (30)	65	
Y2	4% (3)	26% (21)	65% (53)	6% (5)										4% (3)	90% (74)	6% (5)	82	
Y3		12% (8)	12% (8)	37% (25)	36% (24)	3% (2)									24% (16)	37% (25)	39% (26)	67
Y4	3% (2)	5% (3)	9% (6)	20% (13)	15% (10)	35% (23)	12% (8)								37% (24)	51% (33)	12% (8)	65
Y5				1% (1)	4% (3)	15% (12)	47% (40)	27% (23)	4% (3)	2% (2)					20% (17)	47% (40)	33% (28)	85
Y6					4% (3)	3% (2)	8% (6)	23% (17)	51% (37)	11% (8)					15% (11)	74% (54)	11% (8)	73
Totals	12.9% 59	11.4% 52	16.8% 77	9.8% 45	8.8% 40	8.8% 40	11.8% 54	8.8% 40	8.8% 40	2.2% 10				15.5% 71	61.3% 280	23.2% 106	457	



Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>During 2023 our focus was on strengthening our educational outcomes across the NZC, in particular Reading, Writing and Maths. This was necessary to try and address the post Covid period. Our aim was to ensure all children were receiving the best possible teaching and learning to support their needs and try to accelerate progress of those not at NZC expectations.</p>	<p>Mid-Year data showed there were significant issues across the school with an unusually high number of children working below NZC expectations. This was not unexpected, as the 2023 school year was affected in many ways due to ongoing sickness, Covid related time away from school, which included staff and children alike. This was reflected in several ways across the school including a lack of resilience, weariness, and general apathy in some areas.</p> <p>End of year data was similar to the previous year with Mathematics showing the best result. There is a need to focus on Reading & Writing. Writing was again the lowest across the school, with Reading and Maths being lower than writing.</p> <p>2022/2023 End of Year Data comparison: Reading – below NZC expectation 2022 = 14.9% - 2023 = 17.7% Writing – below NZC expectation 2022 = 22.4% - 2023 = 23% Maths – below NZC expectation 2022 = 18.2% - 2023 = 15.5%</p>	<p>The 2023 school year was different in many ways that contributed to a 'very 'mixed' year for all schools, businesses, and the country in general. Staff and children's absences due to ongoing Covid infections, flu and other ailments was higher than expected. A significant number of children were absent from school for periods of time where families went overseas for holidays. This was particularly evident in Term 2 and 3. This was not mutually exclusive to schools, however.</p> <p>Our wider school community was affected by the serious weather events, flooding, and property damage. This placed 'out of the ordinary' pressure on families and whānau.</p> <p>Classrooms across the school were affected due to general sickness and Covid, with relievers having to cover teacher absences, and at times, classes had to be split due to unavailability of relief teachers.</p>	<p>We will be focussing on building our teaching and learning capacity across the NZC, with particular emphasis on Reading, Writing and Mathematics.</p> <p>We will be looking at how we assess these curriculum areas and ensure our assessment practices are accurate in identifying those children in need of extra support.</p>

Planning for next year:

Several staff have again been enrolled on e-asTTle writing PLD early in the year to ensure the best interpretation and use of writing rubrics knowledge and understanding is shared across the school. We will continue with our schoolwide collaborative teaching practice PLD in 2024. Well-Being for our children and staff will continue to be a focus in 2024, with staff attending MITEY in School PLD. We will commence our 4th year in the MITEY programme. We are moving to the Linc-Ed Hero student management system and will be learning how to best utilise the ongoing assessment and recording to look at more real time and relevant ways to report to parents. We will be utilising the recording of achievement for all children in the one SMS to negate the effect of separate recording by our four teaching teams.

Northcote primary school

25 March 2024

To whom it may concern:

Following are the details of Kiwi Sport Funding and expenditure at Northcote School (Auckland) for the 2023 school year.

Kiwi Sport money enabled our school to provide the following activities for our students during the 2023 school year.

- Sports coordinator release time
- Dance tuition for students in Year 3-4 and Year 5-6
- Cricket
- Netball
- Basketball
- Sports fees
- Providing some sports uniforms
- Transport (Buses) to get children to sporting events

Yours faithfully

Andrew Brown

Andrew Brown - Principal

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TOGETHER
Ngātahi

SUCCEED
Tutukitanga

ASPIRE
Manawanui

Northcote School (Auckland) Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.

Statement of Compliance with Good Employer Policy

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

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