

# **NORTHCROSS INTERMEDIATE SCHOOL**

## **ANNUAL REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2020**

#### **School Directory**

**Ministry Number:** 01396

**Principal:** Jonathon Tredray

**School Address:** 10 Sartors Ave, Browns Bay, Auckland 0630

**School Phone:** 09 477 0167

**Accountant / Service Provider:** Executive Officer, Northcross Intermediate School

# NORTHCROSS INTERMEDIATE SCHOOL

Annual Report - For the year ended 31 December 2020

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# **Northcross Intermediate School**

## **Members of the Board of Trustees**

For the year ended 31 December 2020

<b>Name</b>	<b>Position</b>	<b>Term Expires</b>
David Oakley	Chair Person	May-22
Jonathon Tredray	Principal	
Jared Cuff	Parent Rep	May-22
Tania Wansink	Parent Rep	May-22
Gavan Brunton	Parent Rep	May-22
Annamaria MacLean	Parent Rep	May-22
Rachel McKenlay	Parent Rep	Jun-20
Marc Rowlinson	Staff Rep	May-22

# Northcross Intermediate School

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Jared Edwin Cuth.

Full Name of Board Chairperson

Signature of Board Chairperson

26 May 2021

Date:

Jonathan Tredray

Full Name of Principal

Signature of Principal

26 May 2021

Date:

# Northcross Intermediate School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	9,314,912	9,313,400	8,468,680
Locally Raised Funds	3	1,155,892	1,484,420	1,347,143
Interest income		11,139	13,910	16,068
International Students	4	270,868	505,915	453,632
		<u>10,752,811</u>	<u>11,317,645</u>	<u>10,285,523</u>
<b>Expenses</b>				
Locally Raised Funds	3	751,294	1,146,530	1,025,542
International Students	4	55,981	148,460	128,896
Learning Resources	5	6,363,929	6,794,470	5,962,301
Administration	6	371,809	407,550	412,716
Finance		21,145	17,640	24,776
Property	7	2,706,349	2,544,210	2,589,110
Depreciation	8	278,259	254,670	273,929
		<u>10,548,766</u>	<u>11,313,530</u>	<u>10,417,270</u>
<b>Net Surplus / (Deficit) for the year</b>		204,045	4,115	(131,747)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>204,045</u>	<u>4,115</u>	<u>(131,747)</u>

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

# Northcross Intermediate School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>2,237,400</u>	<u>2,166,039</u>	<u>2,369,147</u>
Total comprehensive revenue and expense for the year		204,045	4,115	(131,747)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		37,569	30,000	-
<b>Equity at 31 December</b>		<u>2,479,014</u>	<u>2,200,154</u>	<u>2,237,400</u>
Retained Earnings		2,479,014	2,200,154	2,237,400
Equity at 31 December		2,479,014	2,200,154	2,237,400

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.

# Northcross Intermediate School

## Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	1,197,120	954,602	1,003,930
Accounts Receivable	10	431,766	342,695	376,584
Prepayments		64,032	30,000	30,413
Inventories	11	47,270	29,780	40,161
		<u>1,740,188</u>	<u>1,357,077</u>	<u>1,451,088</u>
<b>Current Liabilities</b>				
GST Payable		2,709	27,300	56,635
Accounts Payable	13	550,047	382,676	451,993
Revenue Received in Advance	14	210,233	208,155	315,314
Provision for Cyclical Maintenance	15	31,500	23,550	20,423
Painting Contract Liability - Current Portion	16	18,336	18,335	18,336
Finance Lease Liability - Current Portion	17	67,090	75,655	68,233
Funds held for Capital Works Projects	18	54,724	-	-
		<u>934,639</u>	<u>735,671</u>	<u>930,934</u>
<b>Working Capital Surplus/(Deficit)</b>		805,549	621,406	520,154
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	<u>1,886,958</u>	<u>1,949,118</u>	<u>2,014,908</u>
		1,886,958	1,949,118	2,014,908
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	80,000	115,650	90,008
Painting Contract Liability	16	21,270	110,010	34,472
Finance Lease Liability	17	111,976	144,710	173,182
		<u>213,246</u>	<u>370,370</u>	<u>297,662</u>
<b>Net Assets</b>		<u>2,479,261</u>	<u>2,200,154</u>	<u>2,237,400</u>
<b>Equity</b>	24	<u>2,479,014</u>	<u>2,200,154</u>	<u>2,237,400</u>

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

# Northcross Intermediate School

## Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,002,869	1,701,732	1,633,277
Locally Raised Funds		1,168,484	1,478,576	1,348,776
International Students		168,157	406,498	523,308
Goods and Services Tax (net)		(53,926)	(29,335)	49,487
Payments to Employees		(1,378,139)	(1,156,064)	(1,238,726)
Payments to Suppliers		(1,569,835)	(2,239,249)	(2,080,737)
Cyclical Maintenance Payments in the year		(2,419)	(10,159)	12,835
Interest Paid		(21,145)	(17,640)	(24,776)
Interest Received		12,464	14,580	15,140
Net cash from/(to) Operating Activities		326,510	148,939	238,584
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(147,580)	(188,880)	(104,445)
Net cash from/(to) Investing Activities		(147,580)	(188,880)	(104,445)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		37,569	30,000	
Finance Lease Payments		(64,831)	(21,050)	(57,069)
Painting contract payments		(13,202)	(18,336)	(18,336)
Funds Held for Capital Works Projects		54,724	-	213,870
Net cash from/(to) Financing Activities		14,260	(9,386)	138,465
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>193,190</b>	<b>(49,327)</b>	<b>272,604</b>
Cash and cash equivalents at the beginning of the year	9	1,003,930	1,003,929	731,326
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>1,197,120</b>	<b>954,602</b>	<b>1,003,930</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.



# Northcross Intermediate School

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

#### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

#### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

#### *Recognition of grants*

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

### **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.

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

#### **Other Grants**

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

#### **Donations, Gifts and Bequests**

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

#### **Interest Revenue**

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

### **d) Use of Land and Buildings Expense**

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

### **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.

**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 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.

**h) Inventories**

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

**i) Property, Plant and Equipment**

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

**Finance Leases**

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

**Depreciation**

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	5–20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

##### *Non cash generating assets*

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

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

##### *Long-term employee entitlements*

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

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

#### **m) Revenue Received in Advance**

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

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

#### **n) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

#### **o) Provision for Cyclical Maintenance**

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

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

**p) Financial Instruments**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

**q) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

**r) 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.

**s) Budget Figures**

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

**t) 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

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Operational Grants	1,799,442	1,543,615	1,507,846
Teachers' Salaries Grants	5,049,444	5,589,240	4,715,471
Use of Land and Buildings Grants	2,261,180	2,023,930	2,094,909
Resource Teachers Learning and Behaviour Grants	44,496	44,210	42,749
Other MoE Grants	160,350	112,405	107,705
	<b>9,314,912</b>	<b>9,313,400</b>	<b>8,468,680</b>

Other MOE Grants total includes additional COVID-19 funding totalling \$70,273 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
<b>Revenue</b>			
Donations	347,890	228,120	258,772
Activities	579,019	953,760	833,849
Trading	213,916	253,460	226,361
Fundraising	13,724	46,555	26,083
Transport (Local)	1,343	2,525	2,078
	<b>1,155,892</b>	<b>1,484,420</b>	<b>1,347,143</b>
<b>Expenses</b>			
Activities	583,849	939,195	842,332
Trading	165,989	204,570	180,580
Fundraising (Costs of Raising Funds)	476	945	945
Transport (Local)	980	1,820	1,685
	<b>751,294</b>	<b>1,146,530</b>	<b>1,025,542</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>404,598</b>	<b>337,890</b>	<b>321,601</b>

#### 4. International Student Revenue and Expenses

	2020 Actual Number 23	2020 Budget (Unaudited) Number 30	2019 Actual Number 39
International Student Roll			
<b>Revenue</b>			
International Student Fees	\$ 270,868	\$ 505,915	\$ 453,632
<b>Expenses</b>			
Other Expenses	55,981	148,460	128,896
	55,981	148,460	128,896
<i>Surplus/ (Deficit) for the year International Students</i>	214,887	357,455	324,736

#### 5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	152,554	202,170	255,263
Information and Communication Technology	115,830	144,790	104,525
Library Resources	1,210	3,175	1,077
Employee Benefits - Salaries	5,920,073	6,181,060	5,395,752
Staff Development	174,262	263,275	205,684
	6,363,929	6,794,470	5,962,301

#### 6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	9,630	9,630	9,290
Board of Trustees Fees	6,140	6,250	4,945
Board of Trustees Expenses	1,095	3,215	18,855
Communication	20,899	22,195	21,977
Consumables	2,808	6,220	5,519
Other	29,046	28,420	29,794
Employee Benefits - Salaries	295,705	324,810	316,156
Insurance	6,486	6,810	6,180
	371,809	407,550	412,716

## 7. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	42,138	41,050	38,226
Consultancy and Contract Services	5,134	18,335	12,835
Cyclical Maintenance Provision	3,488	18,610	10,191
Grounds	10,801	24,580	24,821
Heat, Light and Water	35,331	43,725	41,217
Rates & Insurance	35,275	38,700	36,886
Repairs and Maintenance	81,013	111,985	107,075
Use of Land and Buildings	2,261,180	2,023,930	2,094,909
Security	14,257	15,305	16,075
Employee Benefits - Salaries	217,732	207,990	206,875
	<u>2,706,349</u>	<u>2,544,210</u>	<u>2,589,110</u>

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

## 8. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	60,372	54,000	54,396
Furniture and Equipment	63,455	60,250	68,913
Information and Communication Technology	79,596	75,000	78,372
Textbooks	389	750	743
Leased Assets	69,562	60,000	66,508
Library Resources	4,885	4,670	4,997
	<u>278,259</u>	<u>254,670</u>	<u>273,929</u>

## 9. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	113,018	24,602	21,780
Bank Call Account	184,102	190,000	232,150
Short-term Bank Deposits	900,000	740,000	750,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,197,120</u>	<u>954,602</u>	<u>1,003,930</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$1,197,120 Cash and Cash Equivalents, \$56,354 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.



## 10. Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Receivables	1,936	15,000	16,898
Receivables from the Ministry of Education	22,921	20,000	21,502
Interest Receivable	845	1,500	2,170
Teacher Salaries Grant Receivable	406,064	306,195	336,014
	<b>431,766</b>	<b>342,695</b>	<b>376,584</b>
Receivables from Exchange Transactions	2,781	16,500	19,068
Receivables from Non-Exchange Transactions	428,985	326,195	357,516
	<b>431,766</b>	<b>342,695</b>	<b>376,584</b>

## 11. Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual		Actual
	\$	\$	\$
Stationery	4,682	2,525	3,673
School Uniforms	42,588	27,255	36,488
	<b>47,270</b>	<b>29,780</b>	<b>40,161</b>

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Building Improvements - Crown	1,376,195	57,483	-	-	(60,372)	1,373,306
Furniture and Equipment	188,904	24,705	-	-	(63,455)	150,154
Information and Communication Technology	184,235	59,882	-	-	(79,596)	164,521
Textbooks	5,198	1,413	-	-	(389)	6,222
Leased Assets	225,398	2,481	-	-	(69,562)	158,317
Library Resources	34,978	4,098	-	-	(4,885)	34,191
<b>Balance at 31 December 2020</b>	<b>2,014,908</b>	<b>150,062</b>	<b>-</b>	<b>-</b>	<b>(278,259)</b>	<b>1,886,711</b>

The net carrying value of equipment held under a finance lease is \$158,317 (2019: \$225,398)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements - Crown	2,131,860	(758,554)	<b>1,373,306</b>
Furniture and Equipment	1,032,193	(882,039)	<b>150,154</b>
Information and Communication Technology	1,854,431	(1,689,665)	<b>164,766</b>
Motor Vehicles	17,862	(17,862)	-
Textbooks	110,500	(104,277)	<b>6,223</b>
Leased Assets	655,674	(497,357)	<b>158,317</b>
Library Resources	169,175	(134,983)	<b>34,192</b>
<b>Balance at 31 December 2020</b>	<b>5,971,695</b>	<b>(4,084,737)</b>	<b>1,886,958</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements - Crown	1,377,189	53,402	-	-	(54,396)	<b>1,376,195</b>
Furniture and Equipment	209,554	48,263	-	-	(68,913)	<b>188,904</b>
Information and Communication Technology	168,489	94,118	-	-	(78,372)	<b>184,235</b>
Textbooks	5,941	-	-	-	(743)	<b>5,198</b>
Leased Assets	88,080	203,826	-	-	(66,508)	<b>225,398</b>
Library Resources	36,313	3,662	-	-	(4,997)	<b>34,978</b>
<b>Balance at 31 December 2019</b>	<b>1,885,566</b>	<b>403,271</b>	<b>-</b>	<b>-</b>	<b>(273,929)</b>	<b>2,014,908</b>

The net carrying value of equipment held under a finance lease is \$225,398 (2018: \$88,080)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements - Crown	2,074,376	(698,181)	<b>1,376,195</b>
Furniture and Equipment	1,007,488	(818,584)	<b>188,904</b>
Information and Communication Technology	1,794,525	(1,610,290)	<b>184,235</b>
Motor Vehicles	17,862	(17,862)	-
Textbooks	109,760	(104,562)	<b>5,198</b>
Leased Assets	653,192	(427,794)	<b>225,398</b>
Library Resources	167,220	(132,242)	<b>34,978</b>
<b>Balance at 31 December 2019</b>	<b>5,824,423</b>	<b>(3,809,515)</b>	<b>2,014,908</b>

**13. Accounts Payable**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	17,649	17,076	16,116
Accruals	94,806	65,000	74,262
Employee Entitlements - Salaries	406,065	275,000	336,015
Employee Entitlements - Leave Accrual	31,527	25,600	25,600
	<u>550,047</u>	<u>382,676</u>	<u>451,993</u>
Payables for Exchange Transactions	550,047	382,676	451,993
	<u>550,047</u>	<u>382,676</u>	<u>451,993</u>

The carrying value of payables approximates their fair value.

**14. Revenue Received in Advance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees	174,531	177,825	277,242
Other	35,702	30,330	38,072
	<u>210,233</u>	<u>208,155</u>	<u>315,314</u>

**15. Provision for Cyclical Maintenance**

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	110,431	110,431	100,240
Increase/ (decrease) to the Provision During the Year	3,488	18,610	10,191
Use of the Provision During the Year	(2,419)	10,159	-
Provision at the End of the Year	<u>111,500</u>	<u>139,200</u>	<u>110,431</u>
Cyclical Maintenance - Current	31,500	23,550	20,423
Cyclical Maintenance - Term	80,000	115,650	90,008
	<u>111,500</u>	<u>139,200</u>	<u>110,431</u>

## 16. Painting Contract Liability

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Liability	18,336	18,335	18,336
Non Current Liability	21,270	110,010	34,472
	<u>39,606</u>	<u>128,345</u>	<u>52,808</u>

In 2017 the Board signed an agreement with Platinum Painters Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of **\$18,336**. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

## 17. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	67,090	75,655	68,233
Later than One Year and no Later than Five Years	111,976	144,710	173,182
	<u>179,066</u>	<u>220,365</u>	<u>241,415</u>

## 18. 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:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Weather Tightness Project	<i>in progress</i>	-	56,354	-	-	56,354
School Investment Project	<i>in progress</i>	-	-	(475)	-	(475)
Roofing Project	<i>in progress</i>	-	-	(1,155)	-	(1,155)
Totals		<u>-</u>	<u>56,354</u>	<u>(1,630)</u>	<u>-</u>	<u>54,724</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	56,354
Funds Due from the Ministry of Education	1,630
	<u>54,724</u>

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
ILE Project	<i>completed</i>	(204,569)	346,415	(66,846)	(75,000)	-
Roofing Project	<i>completed</i>	(9,301)	9,301	-	-	-
Totals		<u>(213,870)</u>	<u>355,716</u>	<u>(66,846)</u>	<u>(75,000)</u>	<u>-</u>

## 19. 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.

## 20. Remuneration

### *Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,230	2,470
Full-time equivalent members	0.25	0.28
<i>Leadership Team</i>		
Remuneration	709,364	666,575
Full-time equivalent members	6	6
Total key management personnel remuneration	711,594	669,045
Total full-time equivalent personnel	6.25	6.28

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

### Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1.00	1.00
110 - 120	1.00	2.00
120 - 130	2.00	-
	4.00	3.00

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual \$0	2019 Actual \$8,000
Total Number of People	-	1

## 22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

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

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

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

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2019: nil)

## 24. Managing Capital

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

## 25. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,197,120	954,602	1,003,930
Receivables	431,766	342,695	376,584
Total Financial assets measured at amortised cost	1,628,886	1,297,297	1,380,514

### Financial liabilities measured at amortised cost

Payables	550,047	382,676	451,993
Finance Leases	179,066	220,365	241,415
Painting Contract Liability	39,606	128,345	52,808
Total Financial Liabilities Measured at Amortised Cost	768,719	731,386	746,216

## 26. Events After Balance Date

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

# Analysis of Variance Reporting



School Name:	Northcross Intermediate School	School Number:	1396
Strategic Aim:	Student Learning—Progress - Mathematics		
Annual Aim:	All students are able to effectively access the NZC. Raise student achievement in numeracy and literacy whereby target students exceed a years' progress annually.		
Target:	80% of students achieve at least 12 months progress in numeracy		
Baseline Data:	Maths: <ul style="list-style-type: none"> <li>65% of Year 7 students (386) were achieving <b>below</b> expectation</li> <li>35% of Year 8 students (227) were achieving <b>below</b> expectation</li> <li>50 Year 7 students and 104 Year 8 students were achieving <b>well below</b> expectation</li> </ul>		



Actions What did we do?	Outcomes What happened?	Reasons for the variance Why did it happen?	Evaluation Where to next?																								
<p><b>Target Profile Sheets</b></p> <p>Students identified as working below expectation profile sheet set up. This identifies a goal that they are working towards and will generally be for a period of 4 - 6 weeks.</p> <p>Specific interventions and strategies are clearly identified.</p> <p>Regular review of where the students are working will be carried out.</p> <p><b>Teams</b></p> <p>A key component of all team meetings will be reviewing the target profile sheets.</p> <p>What interventions and strategies are working for our target students? How can we ensure that accelerated progress is being made?</p> <p>Teams tracking and analysing their own team data and identifying collective actions.</p> <p><b>PLD</b></p> <p>HOD Maths PLD on building teacher curriculum knowledge and understanding of the problem solving approach.</p> <p>NZCER working with Senior Leadership and Middle Leadership in analysing PAT data and using the Assessment Resource Banks for next steps in learning.</p>	<ul style="list-style-type: none"><li>30% of Year 7 students (180) were achieving below expectation</li><li>18% of Year 8 students (112) were achieving below expectation</li><li>13 Year 7 students and 24 Year 8 students were achieving well below expectation</li></ul> <div><p>2020 Maths OTJ Progress Whole School</p><table><caption>2020 Maths OTJ Progress Whole School</caption><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Accelerated Progress</td><td>48%</td></tr><tr><td>Sufficient Progress</td><td>47%</td></tr><tr><td>Insufficient Progress</td><td>5%</td></tr></tbody></table></div> <div><p>2020 Maths OTJ Progress Year 7</p><table><caption>2020 Maths OTJ Progress Year 7</caption><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Accelerated Progress</td><td>48%</td></tr><tr><td>Sufficient Progress</td><td>47%</td></tr><tr><td>Insufficient Progress</td><td>5%</td></tr></tbody></table></div> <div><p>2020 Maths OTJ Progress Year 8</p><table><caption>2020 Maths OTJ Progress Year 8</caption><thead><tr><th>Category</th><th>Percentage</th></tr></thead><tbody><tr><td>Accelerated Progress</td><td>48%</td></tr><tr><td>Sufficient Progress</td><td>47%</td></tr><tr><td>Insufficient Progress</td><td>5%</td></tr></tbody></table></div>	Category	Percentage	Accelerated Progress	48%	Sufficient Progress	47%	Insufficient Progress	5%	Category	Percentage	Accelerated Progress	48%	Sufficient Progress	47%	Insufficient Progress	5%	Category	Percentage	Accelerated Progress	48%	Sufficient Progress	47%	Insufficient Progress	5%	<p>Students exceeded our school wide target of having 80% of students making 12 months progress (achieving accelerated or sufficient progress)</p> <p>The interventions that were put in place helped in addressing many of the needs of the students identified as working below or well below expectation.</p> <p>Those teams who adopted the ALiM approach saw significant shifts in the progress of these students. The additional Maths support that these students received helped to reinforce key concepts.</p> <p>Classroom teachers better used their PAT data to inform the next steps in learning for their students. The PLD that was undertaken by NZCER enabled them to better access the Assessment Resource Banks. In those classes that used the ARB's extensively saw great progress in PAT tests from Term 1 to Term 4.</p> <p>With many teams now working in collaborative environments the need for greater discussion of student achievement at a team level is very evident. A key component of all team meetings is discussing the target students – what strategies and interventions are working well, what else could be tried?</p>	<p>In 2021 we will engage continue to engage with NZCER to further investigate PAT reports and how these can better inform our teaching and learning programmes.</p> <p>Teachers to continue to build greater confidence in making Overall Teacher Judgements.</p> <p>Development of Northcross Maths Progressions.</p>
Category	Percentage																										
Accelerated Progress	48%																										
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## Learning Support

Identified students timetabled to work in a small group setting at four times a week for 30 minutes with a learning assistant.

SENCO assistants are allocated to individual students where they have severe identified learning challenges.

## COSDMBRRICS

A knowledge based intervention programme for small groups of students based on Targeted Learning Groups research conducted by the University of Otago.

Students attend daily for 15 - 30 minutes.

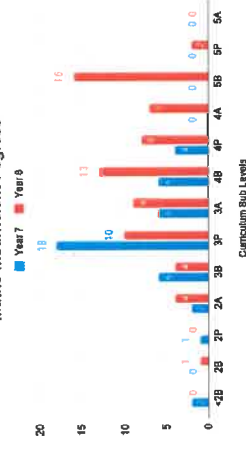
## ALiM - Accelerated Learning in Mathematics

(Team Approach)

A number of teams who have adopted the ALiM structure to meet the needs of their "below" learners. One teacher in the team is allocated this group of learners.

- 92% (1095 students) of the whole school made at least 12 months progress (accelerated or sufficient), with 56% (613 students) making accelerated progress
- Similar results were seen across Year 7 and Year 8 as well as between males and females
- 85% (99) of Maori students made 12 months progress, 48% (56) of these making accelerated progress.
- The 45 Year 7 students who made no progress will become our target students in 2021, particularly those students working below or well below expectation. Measures will be put in place to ensure that these students are carefully tracked and monitored throughout their Year 8 year

Maths Insufficient Progress



- It is interesting to note that for Year 7 students 30 students made insufficient progress in Level 3 of the curriculum. For the Year 8 students there were 16 students who made no progress at level 5B of the curriculum.
- We have identified a continuing need for Professional Development around making Overall Teacher Judgements in Mathematics. The PaCT Tool could be investigated to help with this.

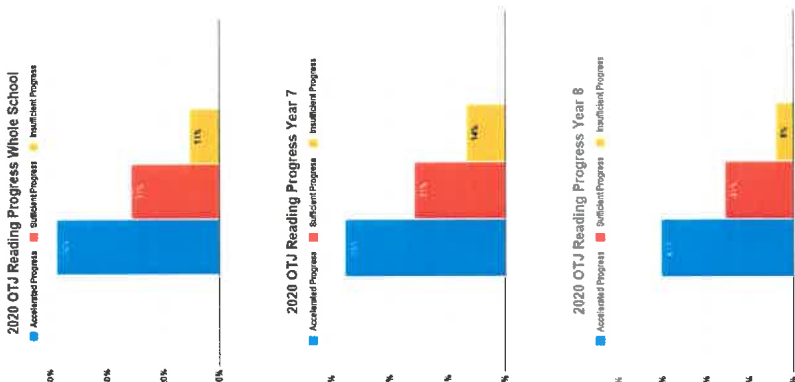
## Planning for next year:

We will continue to monitor the progress of all our student in Mathematics, those students identified as being below or well below expectation will form a target group and interventions and strategies will be put in place to meet their needs.

# Analysis of Variance Reporting



School Name:	Northcross Intermediate School	School Number: 1396
Strategic Aim:	Student Learning—Progress - Literacy	
Annual Aim:	All students are able to effectively access the NZC. Raise student achievement in numeracy and literacy whereby target students exceed a years' progress annually.	
Target:	80% of students achieve at least 12 months progress in Literacy	
Baseline Data:	<p><b>Reading:</b></p> <ul style="list-style-type: none"> <li>54% of Year 7 students (321) were achieving <b>below</b> expectation</li> <li>32% of Year 8 students (203) were achieving <b>below</b> expectation</li> <li>53 Year 7 students and 97 Year 8 students were achieving <b>well below</b> expectation</li> </ul> <p><b>Writing:</b></p> <ul style="list-style-type: none"> <li>53% of Year 7 students (313) were achieving <b>below</b> expectation</li> <li>30% of Year 8 students (212) were achieving <b>below</b> expectation</li> <li>188 Year 7 students and 214 Year 8 students were achieving <b>well below</b> expectation</li> </ul>	

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																
<p><b>Target Profile Sheets</b> Students identified as working below expectation profile sheet set up. This identifies a goal that they are working towards and will generally be for a period of 4 - 6 weeks. Specific interventions and strategies are clearly identified. Regular review of where the students are working will be carried out.</p> <p><b>Teams</b> A key component of all team meetings will be reviewing the target profile sheets. What interventions and strategies are working for our target students? How can we ensure that accelerated progress is being made? Teams tracking and analysing their own team data and identifying collective actions.</p> <p><b>PLD</b> NZCER working with Senior Leadership and Middle Leadership in analysing PAT data and using the Assessment Resource Banks for next steps in learning.</p>	<p><b>Reading</b></p> <ul style="list-style-type: none"> <li>21% of Year 7 students (125) were achieving below expectation</li> <li>12% of Year 8 students (76) were achieving below expectation</li> <li>12 Year 7 students and 31 Year 8 students were achieving <b>well below</b> expectation</li> </ul>  <p>2020 OTJ Reading Progress Whole School</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Accelerated Progress</th> <th>Sufficient Progress</th> <th>Insufficient Progress</th> </tr> </thead> <tbody> <tr> <td>Year 7</td> <td>55%</td> <td>25%</td> <td>11%</td> </tr> <tr> <td>Year 8</td> <td>50%</td> <td>25%</td> <td>14%</td> </tr> <tr> <td>Year 9</td> <td>55%</td> <td>25%</td> <td>8%</td> </tr> </tbody> </table>	Year	Accelerated Progress	Sufficient Progress	Insufficient Progress	Year 7	55%	25%	11%	Year 8	50%	25%	14%	Year 9	55%	25%	8%	<p>We are very pleased that we exceeded the target of 80% of students making 12 months progress (making accelerated or sufficient progress).</p> <p>The interventions that were put in place helped in addressing many of the needs of these students.</p> <p>Those teams who adopted the ALL approach saw significant shifts in the progress of these students. The additional Literacy support that these students received helped to reinforce key concepts.</p> <p>Classroom teachers better used their PAT data to inform the next steps in learning for their students. The PLD that was undertaken by NZCER enabled them to better access the Assessment Resource Banks. In those classes that used the ARB's extensively saw great progress in PAT Reading Comprehension tests from Term 1 to Term 4.</p> <p>Our school-wide PLD Focus looking at the PaCT Reading Progressions has strengthened our moderation processes and as the teachers become more familiar with the tasks and illustrations this will be further developed.</p>	<p>In 2021 we will continue our PLD using the PaCT Tool. We will engage with Irene Anderson (Evaluation Associates) to complete our centrally funding PLD hours looking at a way in which we can sustain the ongoing journey with our internal expertise.</p> <p>We will continue to engage with NZCER to further investigate PAT Reading Comprehension reports and how these can better inform our teaching and learning programmes, especially using the Assessment Resource Banks.</p> <p>Teachers continue to build greater confidence in making Overall Teacher Judgements.</p>
Year	Accelerated Progress	Sufficient Progress	Insufficient Progress																
Year 7	55%	25%	11%																
Year 8	50%	25%	14%																
Year 9	55%	25%	8%																

## Learning Support

### Review of learning support programmes

Identified students timetabled to work in a small group setting at four times a week for 30 minutes with a learning assistant.

SENCO assistants are allocated to individual students where they have severe identified learning challenges.

### RAZ Kids

(ESOL and low readers)

All ESOL students have Raz Kids accounts levelled to the students current reading ability.

Low ability readers have also been set-up with accounts.

### ALL - Accelerated Learning in Literacy (Team Approach)

A number of teams who have adopted the ALIM structure to meet the needs of their "below" learners. One teacher in the team is allocated this group of learners.

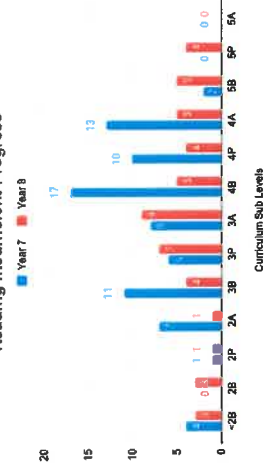
### Sharp Reading - 7+

This is a programme for our well below students who require extra support with Reading. Two staff - SENCO and a Learning Assistant have undertaken the initial training in this. Tammy Frankland will be targeting a pilot group.

A small group of students 3 - 4 will be withdrawn for 20 minutes 3 - 4 times per week to complete the intervention.

- 89% (1090 students) from the whole school have made the 12 months progress in Reading that we had hoped for. 58% (708) of these students have made accelerated progress.
- Our Year 8 students are making slightly better progress than our Year 7 students, there is no significant difference between girls and boys progress.
- Our Maori students' progress is the same as for the whole school with 89% (104). Of these 53% (62) have made accelerated progress.
- The 79 Year 7 students who have made insufficient progress will be looked at further.

Reading Insufficient Progress



- Those 12 Year 7 students who were achieving well below will become our target students in 2021 with additional Reading supports put in place for them. Research shows that this support needs to be additional to the normal class programme - in essence students are to be getting a "double-dip" in Reading.
- In 2021 we also need to take a closer look at those Year 7 students working at Level 4 of the curriculum and are making no progress.

With many teams now working in collaborative environments the need for greater discussion of student achievement at a team level is very evident. A key component of all team meetings is discussing the target students – what strategies and interventions are working well, what else could be tried?

### Write That Essay

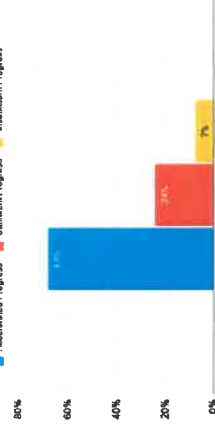
This programme is being used school-wide teaching students the structures and conventions of writing.

### Writing

- 34% of Year 7 students (205) were achieving below expectation
- 17% of Year 8 students (110) were achieving below expectation
- 42 Year 7 students and 58 Year 8 students were achieving **well below** expectation

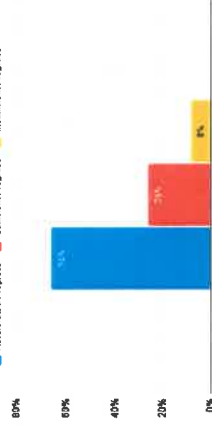
2020 OTJ Writing Progress Whole School

■ Accelerated Progress ■ Sufficient Progress ■ Insufficient Progress



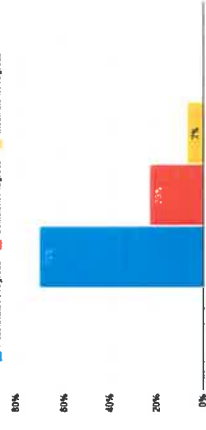
2020 OTJ Writing Progress Year 7

■ Accelerated Progress ■ Sufficient Progress ■ Insufficient Progress



2020 OTJ Writing Progress Year 8

■ Accelerated Progress ■ Sufficient Progress ■ Insufficient Progress

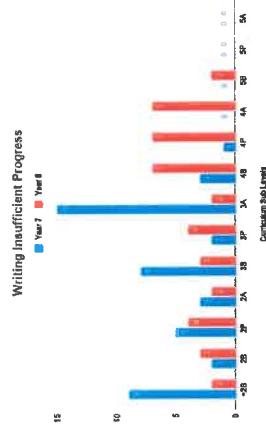


Continue to work on schoolwide moderation in Writing to ensure consistency of OTJ's.

Specific target group of Year 8 students who made insufficient progress in 2020 (particularly those students working at Level 3A of the curriculum).

Literacy Leadership team to investigate PaCT Writing as a form of moderation. This could lead to the development of our own Northcross Intermediate School Writing Illustrations.

- Writing is the area we have spent the greatest time moderating and with the internal PD that we have undertaken this has resulted in the teachers having greater confidence in making reliable Overall Teacher Judgments.
- We have also had a Write That Essay Coach on staff who has provided extensive internal PD for staff at various levels, from beginning users to those staff who have been using the software for a while and are ready for the more advanced features.



- 93% (1128) of all students have made accelerated or sufficient progress, with 68% (830) students making accelerated progress.
- There is no significant difference between the progress of girls and boys.
- The 42 Year 7 students who are working well below in Writing need to become our 2021 focus.
- Those 15 Year 7 students who made insufficient progress staying at Level 3A of the curriculum need to become a target group to ensure that they make sufficient progress in Year 8.

#### Planning for next year:

Reading will continue to be our PLD focus in 2021 wrapping up our work with Evaluation Associates. We will be looking at how we can internally support our school wide PLD needs using the expertise we already have on staff.





## **KIWISPORT 2020**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$17,051 (excluding GST). The funding was spent on providing sporting opportunities in softball, basketball, table tennis and athletics to all 1,235 students and 42 classroom teachers.



## Independent Auditor's Report

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

The Auditor-General is the auditor of Northcross Intermediate School (the School). The Auditor-General has appointed me, Steve Hayes, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 26 May 2021. This is the date at which our opinion is expressed.

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

### Basis of opinion

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

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

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

## **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.


Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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