



2021 Annual Report
2021 Analysis of Variance
2021 Financial Statements



Tū mai Te Ahūmairangi, tū mai hoki tātou
As Te Ahūmairangi stands, we also reach for great heights

Board Chairperson's and Principal's Report

Tēnā koutou katoa,

As Chairperson of the Board of Trustees and Principal, it is our pleasure to provide a report regarding the last 12 months.

Overview of the 2021 Year

2021 began with a new principal, new building and two new Board members. The school's strong start of the year in the new building was an achievement for all staff and students, especially given the new environment and faces, and ongoing COVID-related disruptions and uncertainty. Teams developed their learning environments knowing that they would remain in the spaces for the duration of the year, unlike in 2020 when classes were temporary as construction continued.

While the main building was completed at the end of 2020, 2021 was still a significant year in terms of building. Stage 2 was completed, with the hall, stairs and decks all enhancing the flow and aesthetics of the school. The new sound system and projector purchased for the hall provides bluetooth, airserver and casting capability. This will increase the multi purpose options that this space can provide and will also provide an opportunity for occurring revenue for the school.

In the later part of 2021, the playground design was approved, fundraising continued and construction on this project has now begun in 2022. The School also continued to undertake a set of other remedial projects in the existing buildings. This is a significant step and reflects years of work, including the original fundraising for a replacement playground 8 years ago (deferred due to the school building delays) as well as more recent parent engagement in fundraising and designing the new playground. As we write this report, stage 1 of the playground is nearing completion and fundraising for stage 2 is well underway.

The School continues to develop its awareness and cultural competency, especially in relation to its recognition of te ao Māori. We recognise te Tiriti o Waitangi as a founding document of Aotearoa New Zealand and acknowledge the special status of the tāngata whenua. The school aims to give practical effect to the Treaty as it implements the National Education Goals. The Board meets with members of the Māori parent community each term and reports to them on the progress of Māori students as a group. The school acknowledges the cultural backgrounds of all of its students and actively seeks to incorporate elements of these in school programmes.

One of the ongoing effects of COVID-19 was that the parent community was not able to run its usual level of activity to support the school in learning activities, fundraising and community building events. However, we managed to hold a school Disco that was a highlight and significant fundraiser. The Home and School updated the Sweatshirts and T shirts with the new logo and this was successful and will continue to be an annual fundraiser. The Board and Senior Leadership Team are extremely grateful for all of the work put in by parents and volunteers in 2021 under such trying circumstances.

Board of Trustees 2021

Andrew Royle	Chairperson
Andrea Peetz	Principal
Jeremy Seed	Parent Representative
Trevor Just	Parent Representative
Jono Weir	Parent Representative
Kate Jorgenseon	Parent Representative
John Locker	Parent Representative
Justin Parker	Parent Representative
Emma Chapman	Staff Representative
Christina Young	Board Secretary

Accountant/Service Provider: Education Services

Board Activity

John Locker and Justin Parker were elected to the Board in late 2020. Andrew Royle was elected as the Board Chair. Suzanne Mace resigned as Board Secretary and we acknowledged the years of service Suzanne provided to the Board and community. Christine Young volunteered to be the Board Secretary throughout 2021. Jono Weir was seconded onto the board to be the Treasurer at the start of Term 2. Emma Chapman continued as the Staff Representative Board Member. Andrew McGrath continued to support the Board on property as we completed Stage 2 of the building works. Trevor Just and Kate Jorgensen maintained the property and playground portfolios, Kate also represented the Board for health and safety matters, Justin took responsibility for school policies and John took on a new critical board role for strategy.

The Board met monthly throughout 2021, online during lockdown and in person when alert levels allowed. Board meetings are open to any member of the School community to attend and are advertised through the School's website. The Board is grateful for the detailed advice and assistance provided to it and contributions by Emma as staff representative and the members of the Senior Leadership Team. During 2021 there were various working groups that met in between Board meetings. Health and Safety, Property and the Strategy working group were able to prepare details and proposals in a timely manner for discussion at Board meetings.

A full community consultation was carried out in Term 3 to determine the strategy focus for the next three years. This critical piece of work, and other engagement work including undertaken with the staff, identified three key areas of focus for the school in the medium term - ako/learning, whanaungatanga/relationship and oranga/wellbeing. This work left the school well placed to develop its three-year strategic plan in 2022 around these three pou.

Student Learning

Student achievement is a result of the combined contributions of the students, teachers, family and whānau and community. Our teaching staff:

- give all students the opportunity and encouragement to develop a wide range of academic, social, recreational and cultural skills and to extend the boundaries of their learning and thinking
- expect that students will develop as self-motivated, independent learners and thinkers, who can work effectively in a co-operative team environment.
- recognise that students are individuals who learn at different rates and in different ways.
- expect our students to demonstrate on-going growth through all Learning Areas of the New Zealand Curriculum with a particular emphasis on Literacy and Numeracy especially in the first four years of schooling.
- expect our Year 8 students to be well prepared for their secondary education. They will leave with well-developed skills in various learning areas and will be able to use the New Zealand Curriculum key competencies to high levels across a range of learning areas and situations.
- expect high standards of student achievement in relation to literacy and numeracy.
- encourage high levels of student attendance and follow-up on all unexplained absences. We work closely with a very small number of families where attendance may be of a concern and provide support where necessary.
- Throughout COVID our focus on making sure we are connecting to families and individuals has been valuable and staff have gone to great lengths to ensure everyone is able to carry on with learning from home when required.
- During 2021 we reviewed the communication and learning opportunities that were provided in 2020 and made adjustments to improve so that there was more consistency for families.
- We surveyed all families on device needs, family needs and the types of things the school could do to support them, there was a very good response. From the surveys we planned our approach and delivered.
- Families, whanau and community were actively engaged and it was extremely evident during 2021 as we rallied together to support one another as we navigated the unknown.

COVID-19 Response

Throughout the lockdown and Alert level changes the school goals below were very evident and were strengthened as we had to adapt and respond in different ways.

- To enhance communication and build relationships with and among the school and the wider community.
- To promote awareness, acceptance, and understanding of cultural diversity within Northland School and the Northland School community.
- To enhance student wellbeing and facilitate student transition.
- To maintain a positive and collegial work environment in which staff feel respected, supported and included in decision making.
- To build relationships with our Māori whanau and tamariki Māori, through whakawhanaungatanga and to recognise the importance of whānau, hapū and iwi.

Notwithstanding the effects of COVID-19 on the School's programme, the School also managed to deliver a varied programme of EOTC activities. Kiwisport funding was used to provide transport to sports events and sports equipment as well as additional staffing to enhance the opportunities we provide for our children. During 2021 this funding was able to support the Northland Basketball Team to participate in three terms of competitions. This new initiative was made possible through supportive parents who coached the team.

Staff development

Staff development focussed on; Cultural Responsiveness with a focus on local stories and linking learning to Turangawaewaea, Building teaching and learning teams in a shared Innovative Learning Environment (ILE) and Developing a school wide approach to understanding emotions and regulation of behaviour. A request for professional development and funding from the

Resource Teacher for Learning and Behaviour was approved. This provided the school with support to implement the Zones of Regulation curriculum, regular professional development for staff and support for the SENCO on systems and diverse needs. Team Leaders were provided with Leadership training and opportunities for mentoring through CORE as a group and individually. Professional development was provided in both formative and summative assessments and the development of a robust moderation process to assist with evidence based judgements in relation to Curriculum levels from the New Zealand Curriculum.

Kāhui Ako

2021 was the third full year in which Northland, Karori Normal School, Wellington College, Wellington Girls' College, Brooklyn and Kelburn Normal School worked together as founding members of Te Kāhui Ako o Te Whanganui a Tara. We were fortunate to have Jane Batchelor appointed to the Co- Lead position, as Andrea Peetz had resigned from this position at the end of 2020 as she was appointed to principal at Northland. The focus for the Kāhui Ako during 2021 was to bring the Boards together with a focus on the Hautū Tool. This provided opportunity for Boards to share and discuss how we are providing for our Māori students to achieve success, how our Māori whānau contribute to our strategic focus and expectations for staff to teach and support our Māori students. Working as part of the Kāhui Ako provides an exciting opportunity for us to work with other local schools to improve schooling for children not just in their time at Northland but as the transition to and through secondary school. The focus areas for the Kāhui Ako are:

1. Supporting the wellbeing of all students
2. Embracing languages, cultures and identities
3. Students being agents of their own Learning.

During 2021 COVID had a further impact on the momentum of the Kāhui Ako. This was a challenge for two new leaders to establish themselves and build a new team. In April we had a successful staff only day at Wellington College with all schools coming together. A small group attended a mihi whakatau following Te Āti awa protocol. This set the focus for the year 'What can we do together that we can't do as an individual school and all principals contributed to a panel that discussed how the Kāhui was established and the benefits of working together.

Staff selected different workshops to attend and two of our staff led workshops on Story Makers and Student Leaders in Physical activity. The restrictions placed on schools made it difficult for mass gatherings, visiting other schools and for the Across school leads to be present in other schools. The Principals supported the leaders to pause the work so they could focus on supporting their own school staff and students during the pandemic. There was a similar pattern to 2020 where the focus was predominantly on wellbeing for all throughout the uncertain times of Covid.

Conclusion

We are extremely fortunate as a community to have such an engaged and supportive staff, community and student body which makes our School the special place that it is. We believe the School is well placed to take best advantage of its new facilities and continue to provide a wide range of opportunities for our learners. The Board and Senior Leadership Team are strongly focussed on continuing to strive for great heights under our three new strategic pou , and to ensure the School lives its values in fostering a community of kind, curious, creative, confident, active learners

Andrew Royle - Chairperson and Andrea Peetz - Principal

Northland 2021 Annual Plan Review

We are a community of kind, curious, creative, confident, active learners. We promote collaboration across our Kāhui Ako community to support the wellbeing and optimise the achievement outcomes at all stages of education.

Priorities	Objectives/ Actions	2021 Outcomes	How will we know we've been successful?
National Education Learning Priorities	<ul style="list-style-type: none"> Consultation with the community regarding their aspirations for school. Board consideration of community feedback. A draft Northland Charter 2022 to 2024 is developed. 	<ul style="list-style-type: none"> The Board carried out a full community consultation in Term 3 with staff, students and whānau. Online survey, zoom discussions and focus groups were data gathering options. Three key Pou were identified Ako- learning, Oranga- Wellbeing and Whanaungatanga - Relationships. A strategic working group completed the analysis and began the drafting of the 3 year strategy. 	<ul style="list-style-type: none"> A draft Northland Charter will be completed ready for ratification at the December 2021 board meeting.
<p>All students are engaged and their wellbeing is valued and supported.</p> <p>Achievement Challenge 1.</p> <p>There will be evidence of students', teachers' and whānau perceptions of student wellbeing improving and actions towards improving a culture of care for all.</p>	<ul style="list-style-type: none"> Teachers adapt and refine programmes to respond to all learners. Teachers and children discuss how dispositions are developing. Model, demonstrate and live these in the school community. Combine the Values and Qualities to reinforce how these develop together. Establish clear behaviour expectations with the values at the core to minimise bullying and discrimination 	<ul style="list-style-type: none"> School values and qualities were part of the weekly programme, these were shared in the newsletter and with students throughout the day. The values were part of the mid year and end of year report and children reflected upon these. Teachers modelled the values in both English and Te Reo. Professional development on identifying what may have caused a behaviour, appropriate strategies and neuroscience was provided throughout the year. However due to Covid lockdown and alert levels we were unable to complete all professional development planned for during 2021. All staff began to implement the Zones of Regulation curriculum in the second half of the year. Restorative conversations continue to be effective and our next step will be to prepare clarity for parents on our processes. Children have started to learn how to identify the learning process, this will continue to be developed. A document for behaviour expectations was not completed, this will be completed in 2022 with support from RTLB and the MoE. 	<ul style="list-style-type: none"> All children achieve high personal standards. All children can identify progress in learning dispositions across curriculum areas particularly in maths and literacy. All children know the values and are able to demonstrate them in the way they act and learn. Teachers are confident to guide students in restorative practice. Parents are aware of the behaviour expectations and restorative process. Students show awareness of strategies to use to regulate behaviour. Students know the language of emotions and can express these with support
	<ul style="list-style-type: none"> Review and rethink ways of sharing progress and achievement to students, parents, staff and the board. PAT's will be sat in Term 2 for a clear purpose and with identified students for baseline. PAT's will be resat early Term 4 for identified students or identified cohort/s. Teams will moderate against exemplars in writing and math midyear and end of year. Identify the functions of the SMS 	<ul style="list-style-type: none"> The report template was updated to reflect students' view of learning, dispositions and values. Reading, Writing and Math comments and a summative curriculum level at Mid and End of year were provided to everyone. NZC cohort level data at the end of the year showed maintenance of high standards. Reading - 87% meeting or exceeding the expected curriculum level. Writing 80% meeting or exceeding the expected curriculum level and Math 83% meeting or exceeding the expected curriculum level. The SMS has upgraded capabilities for data analysis for Board reporting. Parents contributed to a survey in Term 3 with a focus on how informed they were of their child's progress and achievement. PAT's during term 2, instead of term 1, were more successful for children as teachers were more aware of what test would be most relevant and purposeful. This lessened anxiety. 	<ul style="list-style-type: none"> NZC cohort level data at the end of the year show the maintenance of high standards of progress and achievement in reading, writing and mathematics; 90% of children at or above the expected NZC level. Parents participate in surveys and focus groups to add value to what they want to know about their child's learning and progress. Assessment schedule is in place for 2022 and SMS has capabilities required to capture all data types.
	<ul style="list-style-type: none"> Review navigating the journey in the second year and make recommendations. 	<ul style="list-style-type: none"> Due to COVID the planned evening in Term 2 and Term 3 did not take place. Work with Secondary schools in our Kāhui ako did improve information for Year 8- Year 9. 	<ul style="list-style-type: none"> Navigating the journey programme is tailored to our school and sustained. Evidence of improved transitions for students through information

	<ul style="list-style-type: none"> Strengthen new transition to school programmes at all Year levels and expand links with early childhood centres. 	<ul style="list-style-type: none"> Developing interactions with students and parents has been strengthened with ECE providers. However during alert level 4 children were unable to have the usual visits prior to starting school. Due to Covid we were unable to provide a parent evening on Navigating the journey. 	<p>passed on when entering school, across the school and onto secondary.</p>
	<ul style="list-style-type: none"> Increased involvement from children and parents in learning conversations. Implementing recommendations from the 2020 Wellbeing@school survey. 	<ul style="list-style-type: none"> Parent conversations were held online, by phone and face to face due to COVID restrictions. We did not record attendance of these meetings, due to the options that we provided we had 100% involvement. The Student Rep team was a strong group of 16 children who provided opportunities for gathering student voice and ran events during two terms instead of the full year due to covid restrictions. Student clubs were initiated and predominantly run by Year 5/6/7 children. 	<ul style="list-style-type: none"> Attendance by parents at learning conversations increases throughout the year. Examples of impact on students are identified through qualitative evidence.

We are a community of kind, curious, creative, confident, active learners. We promote collaboration across our Kāhui Ako community to support the wellbeing and optimise the achievement outcomes at all stages of education.

Priorities	Objectives/ Actions	2021 Outcomes	How will we know we've been successful ?
<p>All students enjoy and achieve education success that embraces languages, culture and identities.</p> <p>Achievement Challenge 2.</p> <p>Students will report positively on aspects of cultural relationships to empower their wellbeing and learning.</p> <p>There will be evidence of whanau and community contribution to local curriculum and protocols.</p>	<ul style="list-style-type: none"> Ongoing development for Team Leaders regarding leading collaborative teams. CORE PD for all staff deepens practice. Teachers encouraged to work closely with others to trial collaborative practice. Implement The Professional Growth cycle that meets the Teaching Council requirements and reduces staff compliance requirements but has an impact on quality teaching. 	<ul style="list-style-type: none"> Team leaders had professional development with external providers that focused on building team culture and collaboration. Teams developed systems that reinforced the values and demonstrated their importance in our school culture. In the learning spaces children have benefited from more than one teacher. The Professional Growth Cycle was implemented and teacher's were able to discuss their own learning. This will be further embedded during 2022 and more closely aligned to the Strategic plan. Levels 2,3 and 4 prevented Teachers from being able to visit other schools, and to complete all actions they had planned for over each term. 	<ul style="list-style-type: none"> Leadership reflections demonstrate growth. Teams function well and focus on modelling the values. All children are able to connect with a number of teachers and experience success Teachers are effective and reflective practitioners All teachers are observed by colleagues, growth conversations are completed and reflective statements are shared with the Principal.
	<ul style="list-style-type: none"> Building of the hall and completion of the playground will enhance the physical environment of the school. 	<ul style="list-style-type: none"> During term 3 and term 4 the playspace, decking, stairwells were all completed. The school environment was improvised and children were able to make the most of the space and access to all areas of the school was opened up. Construction of the Hall, Stage 2 was completed at the end of 2021. The building was signed off in January 2022, ready for the start of the year. 	<ul style="list-style-type: none"> Bi-Lingual signage and other elements reflecting the bicultural and multicultural nature of our school community are part of the building development and design. The stage 2 building works will be complete.
	<ul style="list-style-type: none"> Tikanga Māori and Te reo Teachers and Kapa Haka Tutor work together to lead staff development related to Tikanga Māori programmes and knowledge related to local contexts and places of significance. Use several teacher only days for professional development programme as part of the Kāhui Ako community. Local iwi and school leaders work in partnership to create our school pepeha. 	<ul style="list-style-type: none"> Kapahaka was increased across the school so all teams were able to work with the Tutor. This has increased participation in the pōwhiri, and confidence for staff and children. In term 2,3 and 4 weekly Te Reo sessions were provided for all staff before school. This was well attended. Culturally responsive professional development was provided during two Teacher only days by the Kāhui Ako, CORE and our Tikanga Māori Leaders. The crafting of the Pepeha began and the whānau hui in Term 3 provided feedback. Te Ahumairangi has been visited frequently by teams and the focus on Turangawaewae has increased understanding of our local stories. 	<ul style="list-style-type: none"> Information regarding local contexts and places of significance and our vision for Tikanga Māori is documented in our local curriculum. Our school pepeha is created and the community knows of its significance. Staff and students know and share the school pepeha.
	<ul style="list-style-type: none"> Children are beginning to learn to share their whakapapa with all through a Māori framework. Teachers recognise there are different ways of learning for our Māori students. 	<ul style="list-style-type: none"> Staff and children learnt about their heritage and cultural identities. Children are aware of the significance of the mihimihi and pepeha. Professional development on Ka hikitia and cultural identity has increased more awareness of the importance of whanaungatanga. The introduction of Tuakana teina was not implemented. 	<ul style="list-style-type: none"> Māori and Pasifika student voice will indicate teachers placing greater importance on cultural identity. In our kura identity and culture is recognised and acknowledged. School culture demonstrates an understanding of reciprocal learning. Teachers build a culture of care and trust with all tamariki, whānau and iwi within their team or class.

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Priorities	Objectives/ Actions	2021 Outcomes	How will we know we've been successful
<p>Most students are agents of their learning and can confidently express what, why and how they are learning.</p> <p>Achievement Challenge 3.</p> <p>Motivated to learn; Make decisions, resilience; Growth mindset; Critical and innovative thinkers.</p> <p>There will be evidence of improved relationships for learning aiding student agency.</p> <p>There will be evidence of improved cultural relationships to empower learning and decision making.</p>	<ul style="list-style-type: none"> Teaching skills and attitudes around resilience, perseverance and learning from mistakes will be part of programmes throughout the school. Children will have opportunities to work with a range of age groups and develop positive relationships with children across the school, including opportunities to share and value our diverse cultural backgrounds. Children are learning to practice and develop these skills. 	<ul style="list-style-type: none"> Teachers connected the values and qualities into the day to help reinforce these as important to develop. M3- Mindfulness programme was provided in Term 2 for all students. This linked to our cultural responsive focus as this incorporated movement, te reo, local stories and breathing strategies. To support teachers and children cope with Level 2,3 and 4 there was an emphasis on building coping skills, persisting, time management and learning from situations. All children did experience the benefit of mixing with others across the learning spaces. This increased friendships, teaching groupings and opportunities to work with friends independently. Children did begin to reflect on themselves as learners and this was articulated in the snapshot of learning reports mid year and end of year. Teachers developed ways of working in the ILE that helped children to develop time management skills and reflect on what helped them learn. Buddy classes occurred only in Term 2 and Term 4 due to alert level changes. During Covid levels 3 and 4 it was difficult to maintain these programmes. A growth mindset and a fixed mindset notion was introduced to children. Parents received some ideas in the weekly newsletter in ways to foster a growth mindset. Parent evenings were all unable to take place due to the restrictions of alert levels, 3 and 4. 	<ul style="list-style-type: none"> Narratives from children show the impact of changes on student learning and strategies. Student interviews will indicate they are active in their learning and can articulate some of the why, what and how they are learning Buddy classes foster ako and reciprocal learning.
	<ul style="list-style-type: none"> Students participate in teacher-led activities to develop, manipulate, store, retrieve, and share digital content in order to meet technological challenges. Create precise, unambiguous, step-by-step process (algorithmic thinking). Digital Leader will support staff and students. 	<ul style="list-style-type: none"> During lockdown, the digital platforms were one of the main ways for interacting. School devices were sent to families and teachers provided clear directions on how to access the learning online. The school webteam were able to produce regular updates and increased their skills. Digital citizenship was revisited so both children and parents were more aware of safety online. The digital implementation teacher survey was not completed during 2021 	<ul style="list-style-type: none"> Students are able to make decisions and test digital content for a specific purpose. Evidence shows students understand there can be more than one process to solve the same problem. The Web Team develop skills and demonstrates from base line evidence their progress. Teacher Survey feedback will indicate that they are confident in the implementation of the digital technology curriculum.

Northland School – 2021 Analysis of Variance

Boards of Trustees are required to include an 'analysis of variance' in which the Board describes for the community how the school has addressed the school priorities outlined in the Charter, and shows how successful this approach has been.

School name: Northland School	School number: 2931
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Covid-19 had a major impact on the planned programmes for raising student achievement in the areas of writing and mathematics as priorities became focused on student wellbeing and support. The school continued to have the construction of Stage 2, a multi learning space throughout 2021. This had an impact on the school environment, and construction fatigue was evident on staff and students. At the end of the year, it was clear that the work would be completed in January 2022. The building work took over 33 months, and on completion provided an excellent environment for teaching and learning.

At the start of 2021 teachers had experienced 6 weeks in the Innovative learning environment. Throughout the year teachers were developing new ways of working and collaborating with one another. The school introduced SnapShots on Learning as a way to report to parents on academic, learning dispositions and students' view of their learning. Overall student achievement was reported in relation to cohort expectations based on New Zealand Curriculum levels at the middle of the year and the end of the year. During 2021 the school was in lockdown during August for two weeks and Bubble school was provided for one week.

To raise student achievement in Writing and Mathematics

Strategic Aims:

- i. To promote high standards of personal achievement for all students.
- ii. To provide a comprehensive balanced curriculum which reflects the NZ Curriculum and gives priority to literacy and numeracy, science, and ICT.
- iii. To provide student progress reports that give clear, reliable, and useful information to parents, families and whanau, teachers and the Board.

Annual Aim One:

To increase the number of students achieving at or above expected levels of achievement in **Writing**.

Target:

All students are stimulated to achieve their personal best through a wide range of engaging and effective teaching and learning practices and experiences.
To raise the level of writing achievement for Boys in Year 4, Year 5 and Year 8

Baseline data: School wide data from December 2020 showed a number of students were not working at the expected end of year curriculum level.

At the end of 2020 the analysis of data showed:

30% of Year 3 students did not meet expectations, 5 boys and 3 girls. Current Year 4 students.

23% of Year 4 students did not meet expectations, 7 boys and 2 girls. Current Year 5 students.

34% of Year 7 students did not meet expectations, 5 boys and 2 girls. Current Year 8 students.

Overall Boys' achievement in writing for the target students is lower than girls.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Reviewed 2020 end of year data. Detailed student personal information was gathered to ascertain previous support that was successful. Initiated planning for a teaching programme to meet identified student learning needs with a focus on boys and their engagement and achievement in writing. Covid-19 and lockdowns meant that priorities became focused on student wellbeing. Close teacher monitoring of target students. Differentiated literacy tasks (for independent reading or writing work) Cross grouping children, focusing on material that interests and engages our children. Writing support from teacher and/or TA Voice typing for some writing tasks to lessen anxiety. Writing goals targeted at needs/gaps. At the end of 2021 the review of the Lexia programme determined that a greater number of students would be supported through more direct support with a Teacher Aide or small group with a teacher. 	<ul style="list-style-type: none"> In the middle of the year progress was tracked for all learners and target groups, however accelerated progress was achieved by 8 of the identified students. 2021 Year 4 Students <i>1 boy met expectations at level 2.</i> <i>4 boys did not meet expectations of level 2. 2 girls met expectations at level 2. 1 girl did not meet expectations of level 2.</i> 2021 Year 5 Students <i>1 boy did meet expectations at level 3. 6 boys did not meet expectations of level 3. 2 girls met expectations at level 3.</i> 2021 Year 8 Students <i>1 boy did meet expectations at Level 4. 6 boys did not meet expectations of Level 4. 1 girl did meet expectations at level 4. 1 girl did not meet expectations of level 4.</i> 	<ul style="list-style-type: none"> End of year progress was reported in curriculum levels not the end of Year cohort expectations. Teachers used school curriculum level indicators to report on student achievement. The Senior Leadership team sought professional development on moderation principles and processors. All teaching staff participated in professional development on "moderation of writing across curriculum levels. This may have altered teacher judgements made at the end of 2020. Moderated samples were discussed in teams and stronger agreements made on writing levels due to the evidence. Staff were encouraged to see writing across the curriculum not just confined to "writing time". During lockdowns 2021 all online programmes provided options and choice of writing tasks to engage students. Dyslexia, slow processing, ADHD , high levels of absence due to sickness for some of the identified students have impacted on the rate of progress. 	<ul style="list-style-type: none"> Understand, Know and Do will be a focus for staff as we begin to introduce the language in the Refreshed NZC. Ongoing and regular monitoring of those children involved to ensure progress continues. Approaches to engage students will need to be made. Continue to design authentic contexts and relevance to engage students. Sustain a print rich environment. Continue to be explicit with students on the why, what, and how they learn. Upskill staff on strategies for Dyslexia and diverse needs to remove barriers to learners. All teachers to refresh the deliberate acts of teaching and writing across the curriculum.

Planning for 2022 (Yellow Highlights are new initiatives being introduced in classes in 2022)

<ul style="list-style-type: none"> Analyse December 2021 achievement data to inform progress and planning in teams first. What is noticed in writing samples that the children can do? Explicit modelling of writing skills and structures that support students to Understand, Know and Do. Professional development on Hybrid learning and approaches that each team will try with Seesaw or digital tools. Consideration of cultural identity and the needs of students and whanau Students are exposed to a variety of texts, authors, oral language and language experiences so they can communicate in a variety of ways. The Learner pathway will be introduced to support the planning for the development of skills. Minecraft will be trailed with a group of students to support engagement and programming. A focus on boys literature and interests will be resourced. Students can share writing via Seesaw with family to celebrate progress and success. Regular - team meetings will discuss 2021 target students to track progress or gaps or strength. TA support is planned and either individual or small group sessions provided. RTLb provides sessions on Dyslexia and professional development in structured literacy. Moderation of writing will occur each term to build consistency in leveling and planning for next steps and groupings of students. Maintain flexible grouping in the learning spaces to engage and motivate writing across the curriculum. Increase the feedback to students and provide the time for students to act on the feedback and see progress in their writing. Increase the positive conversations to affirm children's enjoyment, engagement and progress in their writing.
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Annual Aim Two: To increase the number of students meeting the expected cohort levels of achievement in **Mathematics**

Targets:

All students are stimulated to achieve their personal best through a wide range of engaging and effective teaching and learning practises and experiences.
 To increase the confidence and engagement of students who are below expectations across all identified target groups.
 To show progress in the curriculum level that will raise the number of students meeting the expected curriculum level at the end of the year.

Baseline data:

School wide data from December 2020 showed a number of students were not working at the expected end of year curriculum level in Mathematics

At the end of 2020 the analysis of the data showed:

16% of Year 5 students did not meet expectations. 5 boys and 1 girl. Current Year 6 students.

28% of Year 6 students did not meet expectations. 5 boys and 3 girls. Current Year 7 students. 3 students were supported through Alim in 2020 and will continue to be monitored.

End of year data for year 7 students in 2020 Identified 7 students, 5 boys and 3 girls did not meet expectations. Current Year 8 students.

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • Target groups were identified in the Year5/6 team and Year 7 / 8 team. • Emphasis on number and place value each term. • Problem solving strategies have been taught through a more hands on approach. • Teacher Aides worked with the same children on basic facts games, and the talk moves strategies. • Two staff continued with ALIM for identified students. • Feedback provided to class teachers from ALiM teachers on next steps. • Parents were supported with ways to encourage regular revision of basic facts. • Study ladder is set at the appropriate level for individuals, so they have success. • One to one, small group work that is supported by Teacher Aides. • The use of equipment and authentic contexts increased the accuracy when problem solving. 	<p>Students made significant gains in confidence in math but struggled to attain consistent application of math concepts and skills. Of the 22 students identified in these target groups, 5 students progressed to meet the expected curriculum level. 17 students remained working towards the expected curriculum level.</p> <ul style="list-style-type: none"> • 2021 Year 6 Students <ul style="list-style-type: none"> • 1 boy did meet the expectations at Level 3. 4 boys did not meet the expectation of Level 3. 1 girl did not meet the expectation of Level 3. • 2021 Year 7 Students <ul style="list-style-type: none"> • 5 boys did not meet the expectations of Level 4. 1 girl did meet the expectation of Level 4. 2 girls did not meet the expectations. • 2021 Year 8 Students <ul style="list-style-type: none"> • 1 boy did meet the expectation at Level 4. 5 boys did not meet the expectations of level 4. 2 girls did meet the expectations at Level 4. 1 girl did not meet the expectations of level 4. 	<ul style="list-style-type: none"> • Most target students in Years 6 – 7 needing additional support were involved in the ALiM programme. • The lockdown during 2021 had an impact as specific teaching to the needs was more difficult during the online/home learning period. • During lockdown Math activities were general, less feedback was provided during lockdown for target students. • During Bubble school, some students were face to face with teachers and were able to receive more timely support. • Specific support programmes were provided for each group of students. • Dyslexia, slow processing, ADHD, and high levels of absence due to sickness for some of the identified students have impacted on the rate of progress. 	<ul style="list-style-type: none"> • Regular revision of basic facts and operations need to occur. • Short and sequenced lessons that are then followed by more time for applying the skills. • Board games that involve math skills to engage and increase confidence. • Deepen understanding of formative and summative assessment for learning in math. • Teachers trained in ALIM to focus on developing positive attitudes in students towards math. • Continue with Talk Moves strategies to build confidence. • Introduce Understand, Know and Do so students can see their progress. • Ongoing and regular monitoring of those children involved to ensure progress continues. • Apply for PLD for Just in time math for 2 teachers in Y4-6. This will support developing problem solving programmes and teacher reflection on strategies that are being taught.

Planning for 2022 (Yellow Highlights are new initiatives being introduced in classes in 2022)

- Analyse December 2021 achievement data to inform progress and planning for 2022.
- Deliberate teaching of number knowledge and targeted revision for students.
- Support students to Understand, Know and Do in math that is engaging and relevant to their interests.
- The Learner pathway will be introduced to support the planning for the development of skills
- Professional development on Hybrid learning and approaches that each team will try with Seesaw or digital tools.
- Consideration of cultural identity and the needs of students and whanau.
- Students can share math progress via Seesaw with family to celebrate progress and success and explain their mathematical thinking.
- Provide math buddies within and across teams to encourage fun and playing of games with mathematical concepts.
- Increase the hands-on activities in math that reinforce skills and increase coding to provide challenge and engage boys.
- Regular and planned monitoring of 2021 target students to assess continued progress towards the expected math stage.
- The focus remains on raising student dispositions as student confidence appears to be the greatest determinant for the small group of students not making expected Year group progress.
- Talk moves strategy to be explicit for all teachers to embed.
- Develop greater student resilience through the introduction of the concept of learning pit and encouraging students to view failure as an opportunity to learn.
- Continue with an Enrichment math programme for Year 7- 8 students taken by a keen father.
- Flexible groupings and the timing of math within a day will be reviewed.
- Time to be set aside in Team meetings for regular discussion of student progress, assessment and monitoring.
- Deepen understanding of formative and summative assessment for learning in math.
- Provided opportunities to target the deeper knowledge and skills required to complete rich math tasks with an authentic purpose to solve real life problems.
- Provide timely information for parents so support can be shared through conversations, meetings and sharing progress on Seesaw.



**Northland
School**

Whānau o Te Whānau a Māhū

Tū mai Te Ahūmairangi, tū mai hoki tātou
As Te Ahūmairangi stands, we also reach for great heights

30 May 2022

Hamish Anton
Deloitte Limited
Chartered Accountants
PO Box 1990
WELLINGTON 6011

REPRESENTATION LETTER FOR THE YEAR ENDED 31 DECEMBER 2021

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Northland School (the School) for the year ended 31 December 2021 for the purpose of expressing an independent opinion about whether the financial statements:

- present fairly, in all material respects:
 - the financial position as at 31 December 2021; and
 - the 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 Standards, Reduced Disclosure Regime.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, which incorporate the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

General representations

To the best of our knowledge and belief:

- the resources, activities, under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the School) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error (a requirement of paragraph NZ40.1(a) in ISA (NZ) 240).

Representations for the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by section 87 of the Education Act 1989 and, in particular, that the financial statements:
 - present fairly, in all material respects:
 - the financial position as at 31 December 2021; and
 - the 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 Standards, Reduced Disclosure Regime.



Northland School 14 Harbour View Road Northland Wellington 6012

Call 04 475 7596 Email office@northland.school.nz Visit www.northland.school.nz

- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement or disclosure that is in accordance with the applicable financial reporting framework;
- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to the date of the financial statements that require adjustment or disclosure; and
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Representations about the provision of information

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
 - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
 - unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence;
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:
 - management;
 - employees who have significant roles in internal control; or
 - others where the fraud could have a material effect on the financial statements;
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware; and
- we have provided you with all the other documents ("other information") which will accompany the financial statements which are consistent with the financial statements, and the other information does not contain any material misstatements.

Going concern basis of accounting

We confirm that, to the best of our knowledge and belief, the School has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended 31 December 2021. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the School during the period of one year from date of signing the financial statements, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the School.

Publication of the financial statements and related audit report on a website

We confirm that we are responsible for the electronic presentation of the audited financial statements, and:

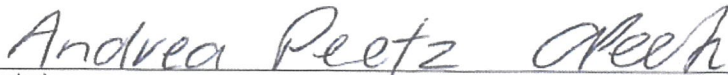
- that the electronic version of the audited financial statements and the related audit report presented on the website are the same as the final signed version of the audited financial statements and audit report.
- that the audited and unaudited information on the website has been clearly differentiated and we understand the risk of potential misrepresentation without appropriate controls.
- that we have assessed the security controls over audited financial information and the related audit report and are satisfied that procedures are adequate to ensure the integrity of the information provided.
- that the full financial statements have been provided on the website.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the School and to confirm information given to you orally.

Yours faithfully



 Presiding Member



 Principal



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTHLAND SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Northland School (the School). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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



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

The Board's responsibilities, 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.

Deloitte.

- 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 arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information does not include the financial statements, and our auditor's report thereon.

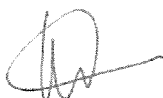
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the School.



Hamish Anton
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

NORTHLAND SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2931

Principal: Andrea Peetz

School Address: 14 Harbour View Road, Northland

School Postal Address: 14 Harbour View Road, Northland, Wellington, 6012

School Phone: 04 475 7596

School Email: office@northland.school.nz

Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

NORTHLAND SCHOOL

Annual Report - For the year ended 31 December 2021

Index

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	Financial Statements
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2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 19	Notes to the Financial Statements
	Other Information
	Members of the Board
	Kiwisport
	Analysis of Variance

Northland School

Statement of Responsibility

For the year ended 31 December 2021

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

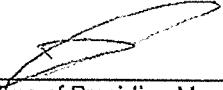
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.


It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Andrew William Ryle
Full Name of Presiding Member

Andrew Elizabeth Peetz
Full Name of Principal


Signature of Presiding Member


Signature of Principal

30/5/2022
Date:

30/5/2022
Date:

Northland School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	2,413,189	2,174,850	2,388,808
Locally Raised Funds	3	156,306	146,542	155,194
Interest Income		2,379	6,000	8,514
		<u>2,571,874</u>	<u>2,327,392</u>	<u>2,552,516</u>
Expenses				
Locally Raised Funds	3	19,550	1,300	14,347
Learning Resources	4	1,813,461	1,768,002	1,727,085
Administration	5	133,122	132,343	174,595
Finance		1,558	991	2,472
Property	6	535,491	367,807	571,660
Depreciation	11	79,050	66,162	68,373
Loss on Disposal of Property, Plant and Equipment		8,486	-	-
		<u>2,590,718</u>	<u>2,336,605</u>	<u>2,558,532</u>
Net Surplus / (Deficit) for the year		(18,844)	(9,213)	(6,016)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(18,844)</u>	<u>(9,213)</u>	<u>(6,016)</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.

Northland School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		645,784	639,041	651,800
Total comprehensive revenue and expense for the year		(18,844)	(9,213)	(6,016)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		5,220	-	-
Equity at 31 December		632,160	629,828	645,784
Retained Earnings		632,160	629,828	645,784
Equity at 31 December		632,160	629,828	645,784

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.

Northland School
Statement of Financial Position
As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	221,371	250,493	71,032
Accounts Receivable	8	124,507	97,354	101,984
GST Receivable		-	7,062	21,773
Prepayments		14,129	6,007	9,206
Inventories	9	-	837	777
Investments	10	285,909	-	283,701
Funds owed for Capital Works Projects	15	-	-	1,701
		<u>645,916</u>	<u>361,753</u>	<u>490,174</u>
Current Liabilities				
GST Payable		14,381	-	-
Accounts Payable	12	153,349	114,088	127,834
Provision for Cyclical Maintenance	13	51,341	3,500	51,341
Finance Lease Liability	14	9,091	11,048	11,585
Funds held for Capital Works Projects	15	118,385	-	-
		<u>346,547</u>	<u>128,636</u>	<u>190,760</u>
Working Capital Surplus/(Deficit)		299,369	233,117	299,414
Non-current Assets				
Property, Plant and Equipment	11	340,019	411,036	361,430
		<u>340,019</u>	<u>411,036</u>	<u>361,430</u>
Non-current Liabilities				
Finance Lease Liability	14	7,228	14,325	15,060
		<u>7,228</u>	<u>14,325</u>	<u>15,060</u>
Net Assets		<u><u>632,160</u></u>	<u><u>629,828</u></u>	<u><u>645,784</u></u>
Equity		<u><u>632,160</u></u>	<u><u>629,828</u></u>	<u><u>645,784</u></u>

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

Northland School
Statement of Cash Flows
For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		463,384	467,724	495,039
Locally Raised Funds		155,838	145,892	154,955
Goods and Services Tax (net)		36,154	-	(14,711)
Payments to Employees		(276,853)	(278,268)	(294,137)
Payments to Suppliers		(293,807)	(60,589)	(297,084)
Interest Paid		(1,558)	(991)	(2,472)
Interest Received		2,378	6,000	9,925
Net cash from/(to) Operating Activities		85,536	279,768	51,515
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	570
Purchase of Property Plant & Equipment (and Intangibles)		(53,261)	(76,035)	(121,827)
Purchase of Investments		(2,208)	-	(4,922)
Proceeds from Sale of Investments		-	-	96,955
Net cash from/(to) Investing Activities		(55,469)	(76,035)	(29,224)
Cash flows from Financing Activities				
Furniture and Equipment Grant		5,220	-	-
Finance Lease Payments		(8,275)	(11,590)	(8,568)
Funds Administered on Behalf of Third Parties		123,327	-	(1,041)
Net cash from/(to) Financing Activities		120,272	(11,590)	(9,609)
Net increase/(decrease) in cash and cash equivalents		150,339	192,143	12,682
Cash and cash equivalents at the beginning of the year	7	71,032	58,350	58,350
Cash and cash equivalents at the end of the year	7	221,371	250,493	71,032

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

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

Northland School

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Northland 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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 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 13.

Useful lives of property, plant and equipment

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. 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

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) Operating Lease Payments

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

e) Finance Lease Payments

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

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) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

Improvements 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 are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

l) 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.

m) 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.

n) 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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from 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 students, should the School be unable to provide the services to which they relate.

p) 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 Comprehensive Revenue and Expenses.

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

q) Shared Funds

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

r) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

s) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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.

t) 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.

u) 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.

v) Budget Figures

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

w) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	404,971	434,179	418,975
Teachers' Salaries Grants	1,538,930	1,457,688	1,415,057
Use of Land and Buildings Grants	412,014	249,438	469,422
Other MoE Grants	57,274	33,545	85,354
	<u>2,413,189</u>	<u>2,174,850</u>	<u>2,388,808</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	115,555	104,800	119,603
Fees for Extra Curricular Activities	14,517	35,992	25,428
Trading	1,541	-	1,557
Fundraising & Community Grants	24,693	5,750	8,606
	<u>156,306</u>	<u>146,542</u>	<u>155,194</u>
Expenses			
Extra Curricular Activities Costs	9,807	1,300	8,179
Trading	2,905	-	2,601
Fundraising & Community Grant Costs	6,838	-	3,567
	<u>19,550</u>	<u>1,300</u>	<u>14,347</u>
<i>Surplus for the year Locally raised funds</i>	<u>136,756</u>	<u>145,242</u>	<u>140,847</u>

4. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	71,158	92,187	78,959
Library Resources	2,199	2,100	1,923
Employee Benefits - Salaries	1,726,815	1,661,815	1,636,056
Staff Development	13,289	11,900	10,147
	<u>1,813,461</u>	<u>1,768,002</u>	<u>1,727,085</u>

5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,723	6,146	5,846
Board Fees	5,210	4,500	4,985
Board Expenses	726	1,150	2,115
Communication	3,857	2,450	4,116
Consumables	14,762	21,750	19,624
Other	24,130	22,750	62,011
Employee Benefits - Salaries	58,197	54,030	56,552
Insurance	6,677	6,667	6,506
Service Providers, Contractors and Consultancy	12,840	12,900	12,840
	133,122	132,343	174,595

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	8,767	10,900	9,822
Cyclical Maintenance Provision	-	5,928	1,953
Grounds	1,118	1,330	1,263
Heat, Light and Water	34,732	16,200	10,508
Rates	1,852	1,900	1,678
Repairs and Maintenance	11,453	16,000	13,680
Use of Land and Buildings	412,014	249,438	469,422
Security	1,144	2,500	3,751
Employee Benefits - Salaries	16,543	20,111	18,390
Contractor & Consultancy	47,868	43,500	41,193
	535,491	367,807	571,660

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	221,371	250,493	71,032
Cash and cash equivalents for Statement of Cash Flows	221,371	250,493	71,032

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

Of the \$221,371 Cash and Cash Equivalents \$153,942 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	861	154	393
Interest Receivable	323	1,733	322
Teacher Salaries Grant Receivable	123,323	95,467	101,269
	124,507	97,354	101,984
Receivables from Exchange Transactions	1,184	1,887	715
Receivables from Non-Exchange Transactions	123,323	95,467	101,269
	124,507	97,354	101,984

9. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	-	837	777
	-	837	777

10. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	285,909	-	283,701
Total Investments	285,909	-	283,701

11. Property, Plant and Equipment

2021	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	129,227	7,005	(4,618)	-	(15,186)	116,428
Furniture and Equipment	113,155	12,803	(3,868)	-	(21,413)	100,677
Information and Communication Tech	80,985	42,559	-	-	(27,895)	95,649
Leased Assets	28,053	1,481	-	-	(11,632)	17,902
Library Resources	10,010	2,276	-	-	(2,924)	9,363
Balance at 31 December 2021	361,430	66,124	(8,486)	-	(79,050)	340,019

The net carrying value of equipment held under a finance lease is \$17,902 (2020: \$28,053)

The fixed assets had a re-classification of an asset from Information and Communication Tech and Furniture and Equipment category to Leased Assets, the overall fixed asset closing balance has not changed.

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	280,136	(163,708)	116,428	303,141	(173,914)	129,227
Furniture and Equipment	267,810	(167,133)	100,677	338,594	(225,439)	113,155
Information and Communication Tech	313,522	(217,873)	95,649	281,274	(200,289)	80,985
Leased Assets	39,358	(21,456)	17,902	39,392	(11,339)	28,053
Library Resources	55,898	(46,535)	9,363	61,972	(51,962)	10,010
Balance at 31 December	956,724	(616,705)	340,019	1,024,373	(662,943)	361,430

12. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	19,371	8,937	11,335
Accruals	4,034	3,406	5,846
Employee Entitlements - Salaries	123,323	95,467	101,269
Employee Entitlements - Leave Accrual	6,621	6,278	9,384
	153,349	114,088	127,834
Payables for Exchange Transactions	153,349	114,088	127,834
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	153,349	114,088	127,834

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	51,341	(2,428)	50,738
Increase to the Provision During the Year	5,325	5,928	603
Adjustment to the Provision	(5,325)	-	-
Provision at the End of the Year	51,341	3,500	51,341
Cyclical Maintenance - Current	51,341	3,500	51,341
Cyclical Maintenance - Term	-	-	-
	51,341	3,500	51,341

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	9,895	11,048	13,082
Later than One Year and no Later than Five Years	8,418	14,325	16,902
Future finance charges	(1,994)	-	(3,339)
	16,319	25,373	26,645
Represented by			
Finance lease liability - Current	9,091	11,048	11,585
Finance lease liability - Term	7,228	14,325	15,060
	16,319	25,373	26,645

15. Funds Held (Owed) for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
	Roof Repairs-Junior Block	(11,991)	-	(8,496)	-	(20,487)
	Fire and Security	(574)	-	574	-	-
	Asphalt-Lower Playground	24,078	-	(31,850)	-	(7,772)
	Staff Room Redesign	(13,214)	61,608	(55,692)	-	(7,298)
	Roof Replacement(Internal Membrane Gutter)	-	31,000	(1,778)	-	29,222
	Playground Construction	-	126,471	(1,751)	-	124,720
	Totals	(1,701)	219,079	(98,993)	-	118,385

Represented by:

Funds Held on Behalf of the Ministry of Education	153,942
Funds Due from the Ministry of Education	(35,557)
	118,385

2020	Project No.	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$		\$
	MOE Special Needs - Tate	(956)	-	956	-	-
	Middle Block Upgrade	-	59,936	(59,936)	-	-
	Replacing Stormwater Drain Lining	296	(296)	-	-	-
	Roof Repairs-Junior Block	-	-	(11,991)	-	(11,991)
	Fire and Security	-	21,668	(22,242)	-	(574)
	Asphalt-Lower Playground	-	31,500	(7,422)	-	24,078
	Staff Room Redesign	-	602	(13,816)	-	(13,214)
	Totals	(660)	113,410	(114,451)	-	(1,701)

16. 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.

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i> Remuneration	5,210	4,985
<i>Leadership Team</i> Remuneration Full-time equivalent members	360,872 3.00	379,495 3.07
Total key management personnel remuneration	366,082	384,480

There are 5 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (3 members) and Property (3 members) committees that met 9 and 9 times respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	140 - 150
Benefits and Other Emoluments	4 - 5	20 - 25
Termination Benefits	-	-

Other Employees

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

	2021	2020
Remuneration \$000	FTE Number	FTE Number
100 - 110	2.00	-
110 - 120	1.00	1.00
	3.00	1.00

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

18. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. 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 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$125,000 contract for the Roof Repairs-Junior Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$20,487 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,473 contract for the Asphalt-Lower Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$39,272 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$76,004 contract for the Staff Room Redesign as agent for the Ministry of Education. This project is fully funded by the Ministry and \$62,210 has been received of which \$69,508 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$40,000 contract for the Roof Replacement(Internal Membrane Gutter) as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,000 has been received of which \$1,778 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments as at 31 December 2020:

\$125,000 contract for the Roof Repairs-Junior Block as agent for the Ministry of Education. This project is fully funded by the Ministry and \$0 has been received of which \$11,991 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$21,668 contract for the Fire and Security as agent for the Ministry of Education. This project is fully funded by the Ministry and \$21,668 has been received of which \$22,242 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$35,473 contract for the Asphalt-Lower Playground as agent for the Ministry of Education. This project is fully funded by the Ministry and \$31,500 has been received of which \$7,422 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$76,004 contract for the Staff Room Redesign as agent for the Ministry of Education. This project is fully funded by the Ministry and \$602 has been received of which \$13,816 has been spent on the project to balance date. This project has been approved by the Ministry.)

(b) Operating Commitments

There are no operating commitments as at 31 December 2021 (Operating commitments at 31 December 2020: nil).

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	221,371	250,493	71,032
Receivables	124,507	97,354	101,984
Investments - Term Deposits	285,909	-	283,701
Total Financial assets measured at amortised cost	631,787	347,847	456,717

Financial liabilities measured at amortised cost

Payables	153,349	114,088	127,834
Finance Leases	16,319	25,373	26,645
Total Financial Liabilities Measured at Amortised Cost	169,668	139,461	154,479

22. Events After Balance Date

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

23. Comparatives

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

Northland School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Andrea Peetz	Principal		
Jeremy Seed	Parent Representative	Elected	Sep 2022
Trevor Just	Parent Representative	Elected	Sep 2022
Andrew Royle	Parent Representative	Elected	Sep 2022
Kate Jorgensen	Parent Representative	Elected	Sep 2022
John Locker	Parent Representative	Elected	Nov 2023
Justin Parker	Parent Representative	Elected	Nov 2023
Jono Weir	Parent Representative	Co-opted	Nov 2023
Emma Chapman	Staff Representative	Elected	Sep 2022

Northland School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$4,126 (excluding GST). The funding was spent on sporting endeavours.