

# **Dairy Flat School**

## **Annual Report for the year ended 31 December 2019**

<b>Ministry Number:</b>	1258
<b>Principal:</b>	Debbie Marshall
<b>School Address:</b>	1220 Dairy Flat Highway, Dairy Flat
<b>School Postal Address:</b>	1220 Dairy Flat Highway, RD4, Albany 0794
<b>School Phone:</b>	09 415 9071
<b>School Email:</b>	office@dairyflat.school.nz
<b>Service Provider:</b>	Edtech Financial Services Ltd

## Dairy Flat School

# Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
Stuart Woolford	Chairperson	elected		Jul 2022
Debbie Marshall	Principal			
Sarah Lloyd	Secretary	elected		Jul 2022
Warwick Hojem	Finance	elected		Jul 2022
Michael Neufeld	Property	elected		Jul 2022
Naomi Upperton		elected		Jul 2022
Fran Earwaker	Staff rep	elected		Jul 2022
Dave Marks	Property	elected		Jul 2019
Keith Bremner	Vice Chair	elected		Jul 2019
Paula Lucas	Finance	elected		Jul 2019

# **Dairy Flat School**

## **Annual Report**

For the year ended 31 December 2019

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**Dairy Flat School**  
**Statement of Responsibility**  
For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Stuart Woolford  
Full Name of Board Chairperson

[Signature]  
Signature of Board Chairperson

3 June 2020  
Date:

Debra Marshall  
Full Name of Principal

[Signature]  
Signature of Principal

3.6.2020  
Date:

## Dairy Flat School

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,408,662	1,869,112	2,369,536
Locally Raised Funds	3	202,759	100,180	186,680
Interest Income		3,221	1,400	2,572
International Students	4	106,414	70,000	97,980
		<hr/>	<hr/>	<hr/>
		2,721,056	2,040,692	2,656,768
<b>Expenses</b>				
Locally Raised Funds	3	79,150	-	97,816
International Students	4	24,289	11,000	12,493
Learning Resources	5	1,646,120	1,567,924	1,643,434
Administration	6	130,656	121,240	128,587
Finance		4,591	-	6,622
Property	7	680,170	258,600	626,941
Depreciation	8	123,810	90,000	117,720
Loss on Disposal of Property, Plant and Equipment		3,017	-	8,095
		<hr/>	<hr/>	<hr/>
		2,691,803	2,048,764	2,641,708
<b>Net Surplus / (Deficit) for the year</b>		29,253	(8,072)	15,060
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<hr/>	<hr/>	<hr/>
		29,253	(8,072)	15,060

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

## Dairy Flat School

### Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Balance at 1 January</b>		684,279	684,277	669,219
Total comprehensive revenue and expense for the year		29,253	(8,072)	15,060
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,978	-	-
<b>Equity at 31 December</b>	24	717,510	676,205	684,279
Retained Earnings		717,510	676,205	684,279
<b>Equity at 31 December</b>		717,510	676,205	684,279

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.

# Dairy Flat School

## Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	128,707	67,072	117,386
Accounts Receivable	10	109,160	92,200	91,633
GST Receivable		9,173	-	8,747
Prepayments		18,297	8,000	7,288
Inventories	11	61	300	245
Investments	12	50,000	50,000	50,000
		<u>315,398</u>	<u>217,572</u>	<u>275,299</u>
<b>Current Liabilities</b>				
Accounts Payable	14	160,304	146,500	149,276
Revenue Received in Advance	15	65,565	42,000	56,775
Provision for Cyclical Maintenance	16	9,330	10,530	3,030
Finance Lease Liability - Current Portion	17	23,332	18,216	22,362
Funds Held for Capital Works Projects	18	-	1,000	771
		<u>258,531</u>	<u>218,246</u>	<u>232,214</u>
<b>Working Capital Surplus/(Deficit)</b>		56,867	(674)	43,085
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	717,552	712,364	692,364
		<u>717,552</u>	<u>712,364</u>	<u>692,364</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	30,089	29,989	27,460
Finance Lease Liability	17	26,820	5,496	23,710
		<u>56,909</u>	<u>35,485</u>	<u>51,170</u>
<b>Net Assets</b>		<u>717,510</u>	<u>676,205</u>	<u>684,279</u>
<b>Equity</b>	24	<u>717,510</u>	<u>676,205</u>	<u>684,279</u>

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

# Dairy Flat School

## Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		478,986	400,219	506,639
Locally Raised Funds		220,487	83,026	195,037
International Students		96,064	74,650	107,468
Goods and Services Tax (net)		(426)	8,747	5,708
Payments to Employees		(325,881)	(263,231)	(275,504)
Payments to Suppliers		(315,378)	(222,869)	(341,064)
Cyclical Maintenance Payments in the year		(650)	-	-
Interest Paid		(4,591)	-	(6,622)
Interest Received		2,751	1,277	2,495
Net cash from Operating Activities		151,362	81,819	194,157
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		1,036	-	-
Purchase of PPE (and Intangibles)		(119,344)	(201,652)	(87,163)
Purchase of Investments		-	-	(50,000)
Net cash from Investing Activities		(118,308)	(201,652)	(137,163)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		3,978	-	-
Finance Lease Payments		(24,940)	69,292	2,682
Funds Held for Capital Works Projects		(771)	229	-
Net cash from Financing Activities		(21,733)	69,521	2,682
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>11,321</b>	<b>(50,312)</b>	<b>59,676</b>
Cash and cash equivalents at the beginning of the year	9	117,386	117,384	57,710
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>128,707</b>	<b>67,072</b>	<b>117,386</b>

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

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



# **Notes to the Financial Statements**

For the year ended 31 December 2019

## **1. Statement of Accounting Policies**

### **Reporting Entity**

Dairy Flat School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

### **Basis of Preparation**

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

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education Act 1989 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".

#### ***Standard Early Adopted***

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 27.

#### ***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.

#### ***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 13.

# **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

## ***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.

## **Revenue Recognition**

### ***Government Grants***

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

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

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

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

### ***Other Grants***

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

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

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

### ***Interest Revenue***

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

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

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

### ***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.

### ***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.

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

### **Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

#### ***Prior Year Policy***

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

### **Inventories**

Inventories are consumable items held for sale and comprise 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.

### **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.

#### ***Prior Year Policy***

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

### **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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

### ***Finance Leases***

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

### ***Depreciation***

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

The estimated useful lives of the assets are:

Buildings	3-50 years
Furniture and equipment	3-15 years
Information and communication technology	3-10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

### **Impairment of property, plant, and equipment**

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

#### ***Non cash generating assets***

Property, plant, and equipment held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

### **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.

### **Employee Entitlements**

#### ***Short-term employee entitlements***

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

## **Notes to the Financial Statements (cont.)**

For the year ended 31 December 2019

### **Revenue Received in Advance**

Revenue received in advance relates to fees received from Community Trust donations and Grants 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 this revenue received in advance, should the School be unable to provide the services to which they relate.

### **Provision for Cyclical Maintenance**

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

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

### **Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, 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.

### **Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

### **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.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 2 Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	380,709	331,799	373,080
Teachers' Salaries Grants	1,387,449	1,340,220	1,340,220
Use of Land and Buildings Grants	536,291	129,300	523,758
Resource Teachers Learning and Behaviour Grants	574	-	1,732
Other MoE Grants	91,457	67,793	114,638
Other Government Grants	12,182	-	16,108
	<u>2,408,662</u>	<u>1,869,112</u>	<u>2,369,536</u>

## 3 Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>			
Donations	87,624	75,000	56,493
Activities	111,478	22,500	117,230
Trading	1,137	880	1,993
Fundraising	2,520	1,800	10,964
	<u>202,759</u>	<u>100,180</u>	<u>186,680</u>
<b>Expenses</b>			
Activities	78,560	-	96,340
Trading	590	-	1,476
	<u>79,150</u>	<u>-</u>	<u>97,816</u>
	<u>123,609</u>	<u>100,180</u>	<u>88,864</u>

*Surplus/ (Deficit) for the year Locally Raised Funds*

## 4 International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	2	2	1
<b>Revenue</b>			
International Student Fees	106,414	70,000	97,980
<b>Expenses</b>			
Commissions	1,755	-	5,740
Recruitment	-	11,000	-
International Student Levy	2,677	-	737
Employee Benefit - Salaries	7,986	-	-
Other Expenses	11,871	-	6,016
	<u>24,289</u>	<u>11,000</u>	<u>12,493</u>
	<u>82,125</u>	<u>59,000</u>	<u>85,487</u>

*Surplus/ (Deficit) for the year International Students*

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 5 Learning Resources

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	44,209	52,504	73,003
Information and Communication Technology	7,209	15,000	5,543
Library Resources	457	600	647
Employee Benefits - Salaries	1,577,479	1,479,820	1,542,380
Staff Development	16,766	20,000	21,861
	<u>1,646,120</u>	<u>1,567,924</u>	<u>1,643,434</u>

### 6 Administration

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,480	6,640	6,470
Board of Trustees Expenses	6,184	4,000	2,882
Communication	18,581	14,900	18,472
Consumables	10,840	8,700	10,492
Operating Lease	587	2,100	2,038
Other	5,625	7,000	6,400
Employee Benefits - Salaries	69,556	65,900	66,723
Insurance	5,495	5,000	7,484
Service Providers, Contractors and Consultancy	7,308	7,000	7,626
	<u>130,656</u>	<u>121,240</u>	<u>128,587</u>

### 7 Property

	2019	2019 Budget	2018
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	5,872	5,200	4,846
Consultancy and Contract Services	35,800	35,000	34,119
Cyclical Maintenance Expense	9,579	10,000	(16,989)
Grounds	5,500	3,300	2,296
Heat, Light and Water	17,740	13,000	15,302
Repairs and Maintenance	10,647	10,000	10,698
Use of Land and Buildings	536,291	129,300	523,758
Security	4,153	3,500	4,258
Employee Benefits - Salaries	54,588	49,300	48,653
	<u>680,170</u>	<u>258,600</u>	<u>626,941</u>

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

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

**8 Depreciation**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	13,234	9,800	13,539
Furniture and Equipment	61,450	40,500	44,031
Information and Communication Technology	20,051	20,500	30,018
Leased Assets	26,943	19,000	27,598
Library Resources	2,132	200	2,534
	<u>123,810</u>	<u>90,000</u>	<u>117,720</u>

**9 Cash and Cash Equivalents**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	200	200	200
Bank Current Account	128,507	66,872	117,186
Cash and cash equivalents for Cash Flow Statement	<u>128,707</u>	<u>67,072</u>	<u>117,386</u>

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

**10 Accounts Receivable**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	4,309	-	2,898
Receivables from the Ministry of Education	1,250	-	-
Interest Receivable	547	200	77
Teacher Salaries Grant Receivable	103,054	92,000	88,658
	<u>109,160</u>	<u>92,200</u>	<u>91,633</u>
Receivables from Exchange Transactions	4,856	200	2,975
Receivables from Non-Exchange Transactions	104,304	92,000	88,658
	<u>109,160</u>	<u>92,200</u>	<u>91,633</u>

**11 Inventories**

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	61	300	245
	<u>61</u>	<u>300</u>	<u>245</u>

**12 Investments**

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	50,000	50,000	50,000
Total Investments	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>



## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	328,674	61,000	-	-	(18,946)	370,728
Furniture and Equipment	213,790	39,022	-	-	(46,207)	206,605
Information and Communication Technology	94,309	21,764	-	-	(29,582)	86,491
Leased Assets	37,856	29,020	(1,126)	-	(26,943)	38,807
Library Resources	17,735	2,245	(2,928)	-	(2,131)	14,921
<b>Balance at 31 December 2019</b>	<b>692,364</b>	<b>153,051</b>	<b>(4,054)</b>	<b>-</b>	<b>(123,809)</b>	<b>717,552</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	705,894	(335,166)	370,728
Furniture and Equipment	599,076	(392,471)	206,605
Information and Communication Technology	270,333	(183,842)	86,491
Leased Assets	91,939	(53,132)	38,807
Library Resources	55,975	(41,054)	14,921
<b>Balance at 31 December 2019</b>	<b>1,723,217</b>	<b>(1,005,665)</b>	<b>717,552</b>

The Board considers that no assets have suffered an impairment during the year.

The net carrying value of equipment held under a finance lease is \$38,807 (2018: \$37,856).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	342,633	-	(420)	-	(13,539)	328,674
Furniture and Equipment	221,899	41,816	(5,894)	-	(44,031)	213,790
Information and Communication Technology	103,455	22,148	(1,276)	-	(30,018)	94,309
Leased Assets	63,156	2,298	-	-	(27,598)	37,856
Library Resources	17,681	3,092	(504)	-	(2,534)	17,735
<b>Balance at 31 December 2018</b>	<b>748,824</b>	<b>69,354</b>	<b>(8,094)</b>	<b>-</b>	<b>(117,720)</b>	<b>692,364</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	644,894	(316,220)	328,674
Furniture and Equipment	560,053	(346,263)	213,790
Information and Communication Technology	248,567	(154,258)	94,309
Leased Assets	91,652	(53,796)	37,856
Library Resources	64,354	(46,619)	17,735
<b>Balance at 31 December 2018</b>	<b>1,609,520</b>	<b>(917,156)</b>	<b>692,364</b>

The net carrying value of equipment held under a finance lease is \$37,856 (2017: \$63,156)

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	6,900	9,000	6,547
Accruals	6,640	6,500	6,640
Banking Staffing Overuse	38,562	35,000	42,515
Employee Entitlements - Salaries	103,921	92,000	93,574
Employee Entitlements - Leave Accrual	4,281	4,000	-
	<u>160,304</u>	<u>146,500</u>	<u>149,276</u>
Payables for Exchange Transactions	160,304	146,500	149,276
	<u>160,304</u>	<u>146,500</u>	<u>149,276</u>

The carrying value of payables approximates their fair value.

### 15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Grants in Advance - Ministry of Education	6,374	7,000	6,373
International Student Fees	-	15,000	10,350
Other	59,191	20,000	40,052
	<u>65,565</u>	<u>42,000</u>	<u>56,775</u>

### 16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	30,490	30,490	47,479
Increase/(decrease) to the Provision During the Year	9,579	10,000	(16,989)
Use of the Provision During the Year	(650)	29	-
Provision at the End of the Year	<u>39,419</u>	<u>40,519</u>	<u>30,490</u>
Cyclical Maintenance - Current	9,330	10,530	3,030
Cyclical Maintenance - Term	30,089	29,989	27,460
	<u>39,419</u>	<u>40,519</u>	<u>30,490</u>

### 17 Finance Lease Liability

The school has entered into a number of finance lease agreements for photocopiers and tela laptops.

Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	27,391	18,216	26,384
Later than One Year and no Later than Five Years	30,546	26,820	25,672
	<u>57,937</u>	<u>45,036</u>	<u>52,056</u>

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 18 Funds Held for Capital Works Projects

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

					<b>BOT Contribution/ (Write-off to R&amp;M)</b>	<b>Closing Balances</b>
	<b>2019</b>	<b>Opening Balances</b>	<b>Receipts from MoE</b>	<b>Payments</b>		
		<b>\$</b>	<b>\$</b>	<b>\$</b>		<b>\$</b>
Roofing Project	<i>Completed</i>	689	-	689	-	-
Heat Pump	<i>Completed</i>	82	-	82	-	-
ILE Project	<i>In Progress</i>	-	1,250	1,250	-	-
Totals		771	1,250	2,021	-	-

					<b>BOT Contribution/ (Write-off to R&amp;M)</b>	<b>Closing Balances</b>
	<b>2018</b>	<b>Opening Balances</b>	<b>Receipts from MoE</b>	<b>Payments</b>		
		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Roofing Project	<i>Completed</i>	689	-	-	-	689
Heat Pump	<i>Completed</i>	82	-	-	-	82
Totals		771	-	-	-	771

### 19 Related Party Transactions

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

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

# Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

## 20 Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.03	0.10
<i>Leadership Team</i>		
Remuneration	593,411	565,139
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	593,411	565,139
Total full-time equivalent personnel	6.03	6.10

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

### Other Employees

No other employee received total remuneration over \$100,000 (2018: Nil).

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

## 21 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

## 22 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: nil)

### Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

## Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

### 23 Commitments

#### (a) Capital Commitments

The Board considers there to be no contractual commitments at the above date other than those disclosed in the preceding financial statements and detailed below.

(Capital commitments as at 31 December 2018: nil)

### 24 Managing Capital

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

### 25 Financial Instruments

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Financial assets measured at amortised cost (2018: Loans and receivables)</b>			
Cash and Cash Equivalents	128,707	67,072	117,386
Receivables	109,160	92,200	91,633
Investments - Term Deposits	50,000	50,000	50,000
Total Financial assets measured at amortised cost	<u>287,867</u>	<u>209,272</u>	<u>259,019</u>
<b>Financial liabilities measured at amortised cost</b>			
Payables	160,304	146,500	149,276
Finance Leases	50,152	23,712	46,072
Total Financial Liabilities Measured at Amortised Cost	<u>210,456</u>	<u>170,212</u>	<u>195,348</u>

### 26 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

### 27 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

**Dairy Flat School**  
**Notes to the Financial Statements (cont.)**  
For the year ended 31 December 2019

**28. Failure to comply with section 87 of the Education Act 1989**

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

## Independent Auditor's Report

### To the readers of Dairy Flat School's Financial statements For the year ended 31 December 2019

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

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, 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 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 15 June 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### Basis of opinion

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

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

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

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

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.



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

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

Our responsibilities arise from the Public Audit Act 2001.

### Other information

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

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

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

### Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *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 Dairy Flat School.



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



## **Dairy Flat School END of YEAR DATA REPORT 2019**

This report includes end of-year data for Reading, Writing and Mathematics. Overall teacher judgements are made by teachers using a variety of measures (at least 3). Judgements are then tested in team discussions and based on whole school moderation discussions held previously. Most Dairy Flat School teachers have completed extensive professional development in Writing and Mathematics progressions and judgements. The Kahui Ako lead teachers are part of a Kahui Ako wide learning progressions project and findings from this on going project confirm our judgements and direction.

Mathematics: Judgements may include the following;

- GLOSS
- JAM
- PAT
- Basic Facts
- e-AsTTle
- teacher observations
- student work
- NZ Maths progressions

Writing: Judgements may include the following;

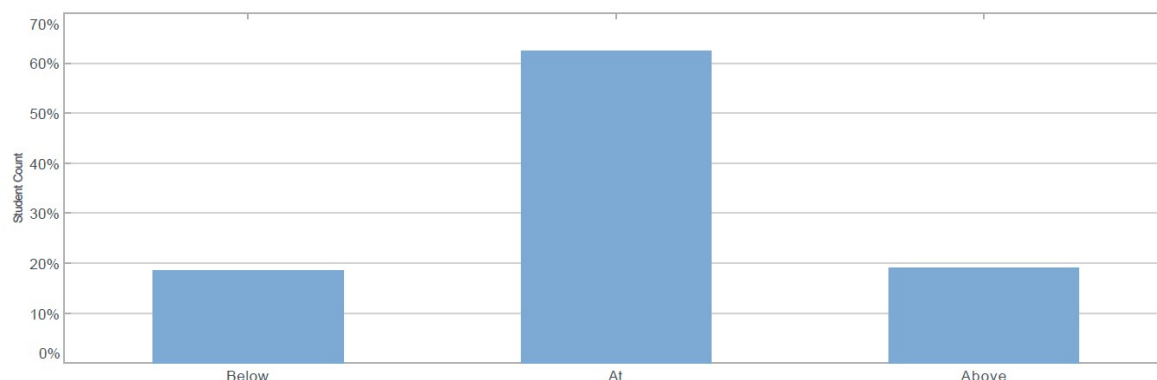
- e-AsTTle
- teacher observations
- Writing Progressions
- Spelling level (Peters)
- Student work

Reading: Judgements may include the following;

- Running Record
- PAT
- e-AsTTle
- Reading Progressions
- Teacher observations
- Student work

## MATHEMATICS

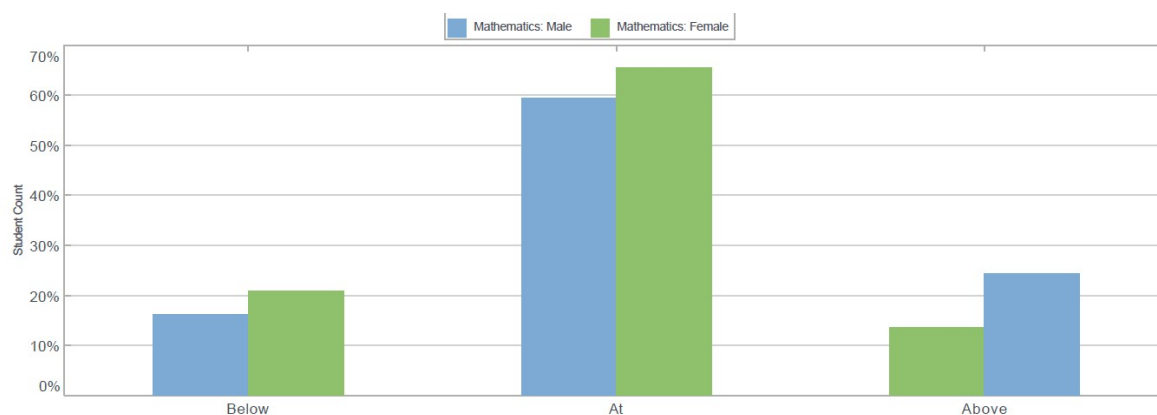
### End of Year Mathematics Results



Assessment	Property	Below	At	Above	Grand Total
End of Year Report 2019	Mathematics	16%	62%	23%	100%
Mid Year Report 2019	Mathematics	22%	63%	15%	100%
Grand Total		18%	62%	19%	100%

The graph above shows that 85% of students are achieving at or above the expected level at the end of the year compared to 78% at mid-year. A number of programmes were in place to support students who are achieving below the expected level. These include; Cosmdbrics (LZ1), AOV groups (Accelerated learning groups receive additional teaching time), Mathletics and differentiated learning groups. The school also uses problem solving practices which includes support for students struggling as well as extension for students achieving above the expected level.

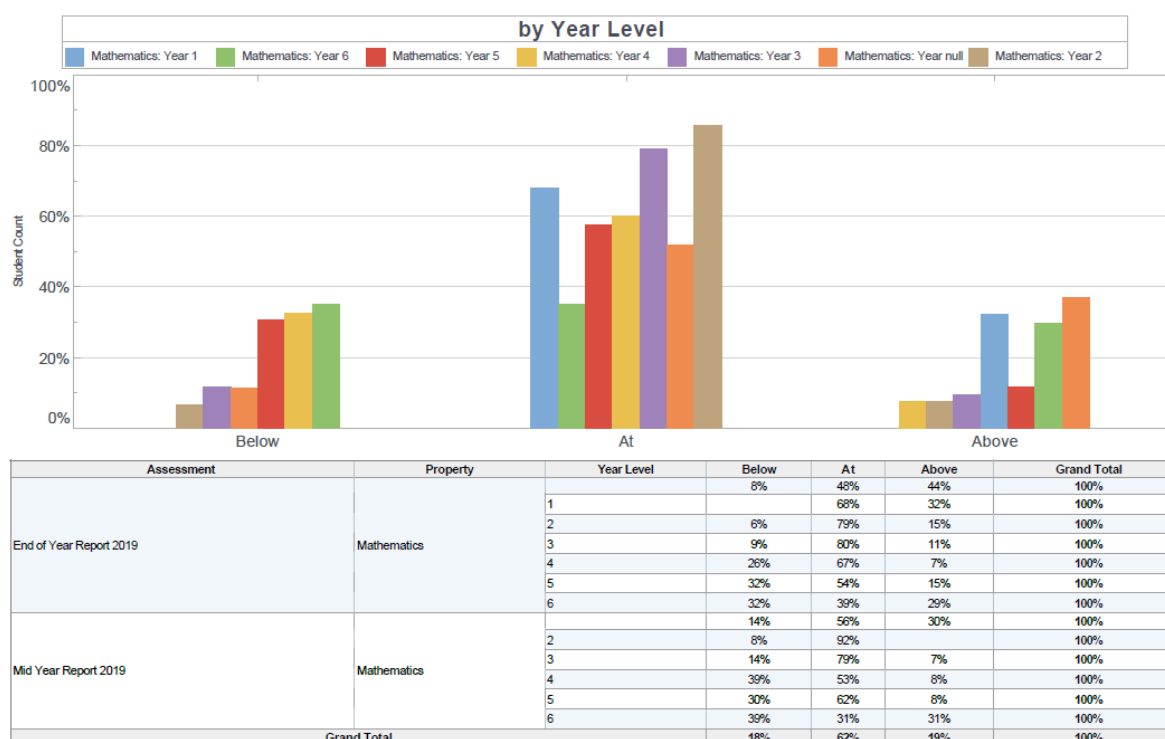
### OTJ Mathematics Results by Gender



Assessment	Property	Gender	Below	At	Above	Grand Total
End of Year Report 2019	Mathematics	Female	17%	66%	17%	100%
		Male	14%	57%	29%	100%
Mid Year Report 2019	Mathematics	Female	25%	65%	10%	100%
		Male	19%	62%	19%	100%
Grand Total			18%	62%	19%	100%

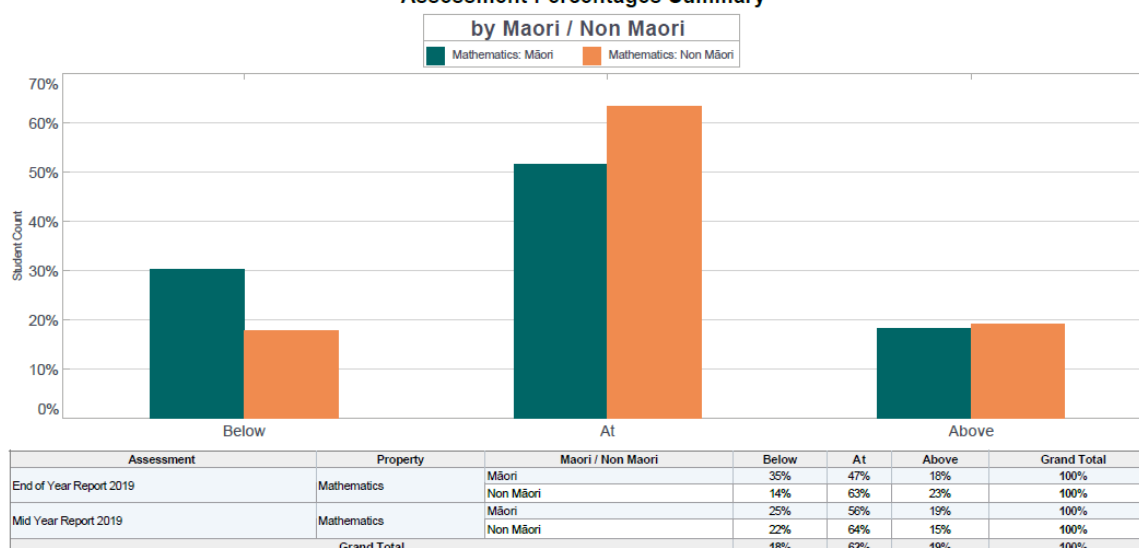
There is a difference in Achievement in mathematics between male and female students. 83% of female students achieve at or above in mathematics compared to 86% of male students achieving at or above the expected level. Both genders show an improvement compared to mid year results.

### Assessment Percentages Summary



There is a distinct pattern in achievement in mathematics. A number of students find the increasing complexity of concepts delivered in level 2 (Years 3-4) difficult and can take more than two years to master these. The graph above shows an increase in students achieving below in years 3-5. Once these concepts are consolidated they can move more easily to Level 3 (Year 5-6) and by the end of year six are working at or above the expected level. The graph shows an improvement from mid-year for years one, two, three, four and six. There is a slight increase in students at year 5 who are not achieving to the expected level. An analysis of the data showed that for some students non-engagement and behaviours impacted on learning.

### Assessment Percentages Summary

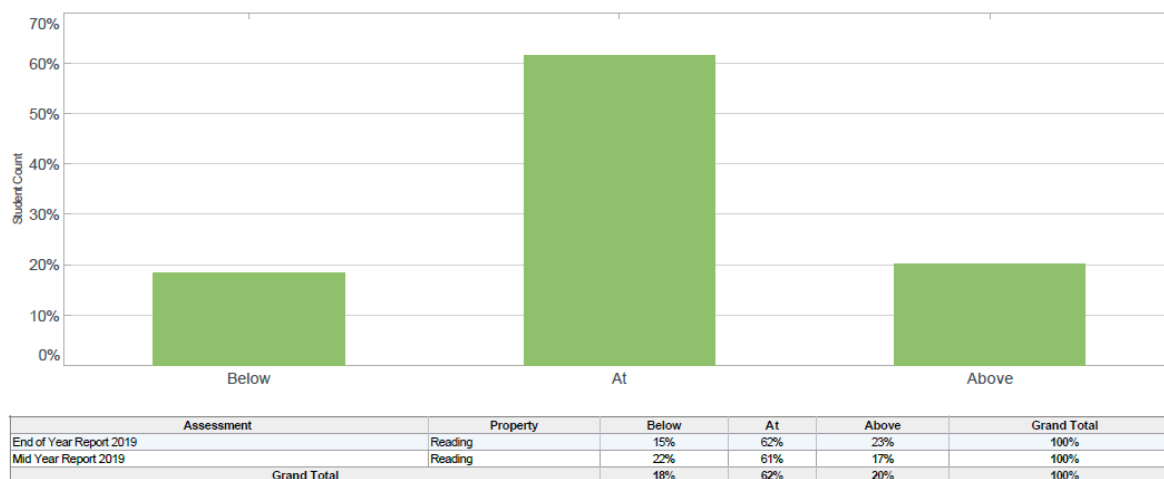


Achievement data for Maori students is shown above. 65% of Maori students are achieving at or above the expected level in mathematics compared with 85% of all other students. This is a

disappointing result and a new problem. We will be focusing on Maori students who are not achieving in our focussed accelerated progress groups.

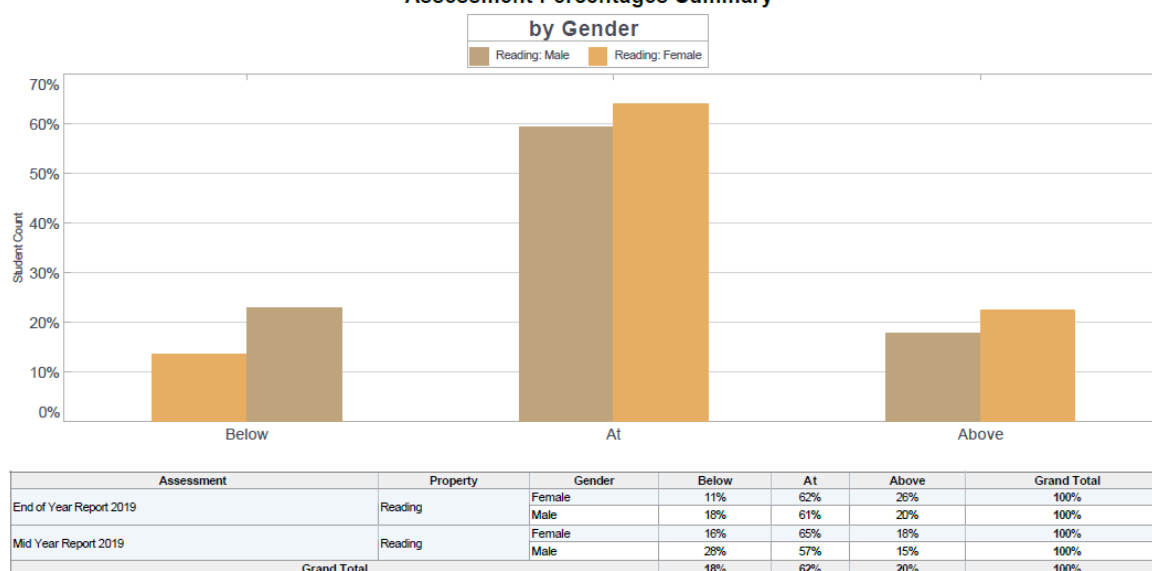
## READING

### 2019 Mid Year/End of Year OTJ Reading Results



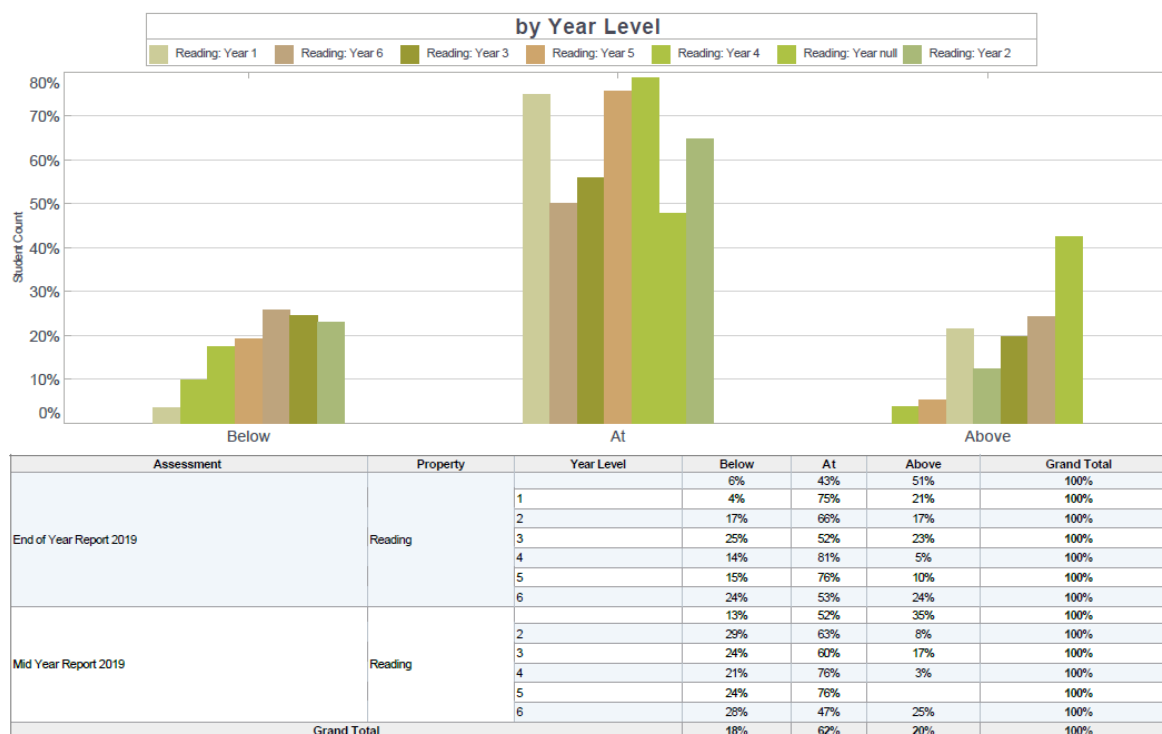
The graph above shows that 85% of students are achieving at or above the expected level in Reading compared with 78% at mid-year. Students who are not making the expected progress in years 1-3 receive support through the Quick 60 programme. A number of students also are enrolled in the online Core 5 programme that supports learning in reading and writing.

### Assessment Percentages Summary



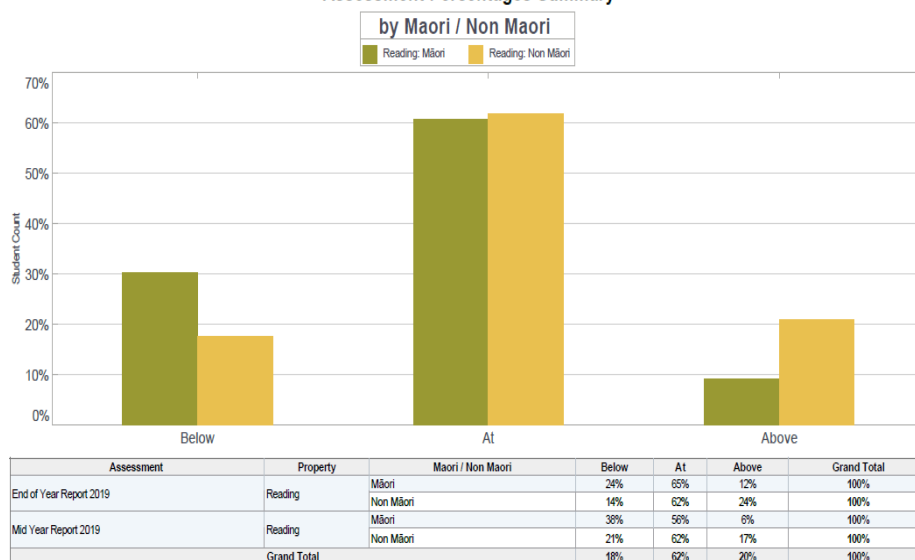
In Reading achievement 88% of female students are achieving at or above the expected level compared with 81% of male students. This continues to be a challenge for teachers, particularly in the early years. There are a number of techniques and practices that we use for students with dyslexia. Continued support sees success for these students.

## Assessment Percentages Summary



The graph above shows a consistent pattern across all year groups after year one.

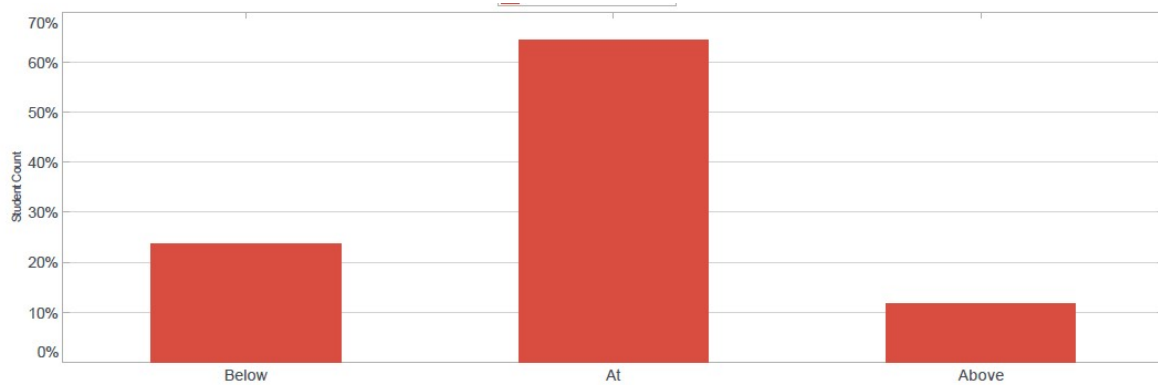
## Assessment Percentages Summary



Maori students are not achieving as well as other students in Reading. 77% are achieving at or above the expected level in Reading compared with 86% of

## WRITING

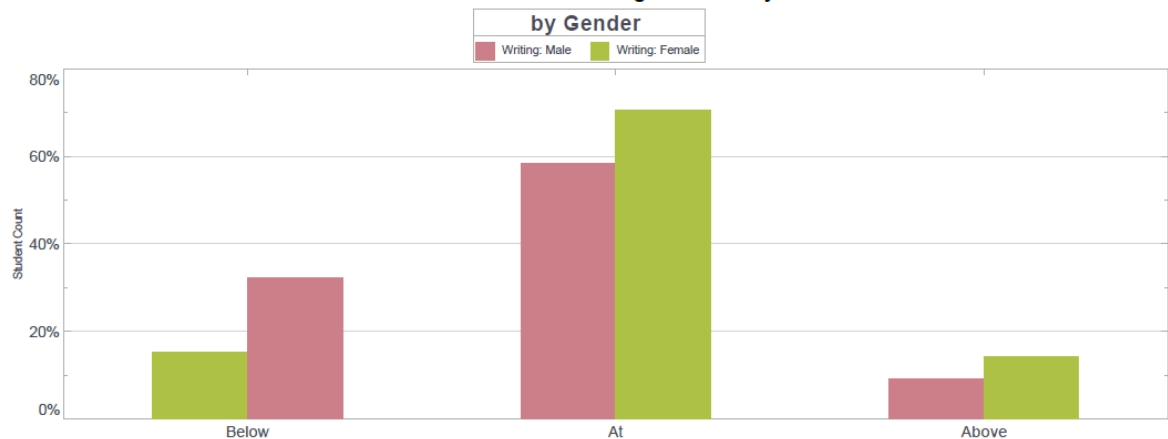
### Mid-Year/End of Year OTJ Writing Results



Assessment	Property	Below	At	Above	Grand Total
End of Year Report 2019	Writing	21%	65%	14%	100%
Mid Year Report 2019	Writing	27%	63%	10%	100%
	Grand Total	24%	64%	12%	100%

At the end of the year 79% of students are achieving at or above the expected level compared to 73% at mid-year. Writing will continue to be a focus for teaching and learning across the curriculum.

### Assessment Percentages Summary



Assessment	Property	Gender	Below	At	Above	Grand Total
End of Year Report 2019	Writing	Female	14%	71%	15%	100%
		Male	28%	60%	12%	100%
Mid Year Report 2019	Writing	Female	17%	70%	13%	100%
		Male	37%	57%	6%	100%
	Grand Total		24%	64%	12%	100%

In writing 86% of female students are achieving at or above the expected level compared to 72% of male students. This is a considerable disparity. We have completed two years of professional development and have had a focussed determination to lift achievement in writing. This is a disappointing result however teachers are considering how to make writing learning and teaching attractive to boys and with a renewed focus on raising achievement this should lift for the end of the year results. It should be noted that there was an improvement in boys achievement with 8% of the students achieving below at mid-year were achieving At at the end of year.

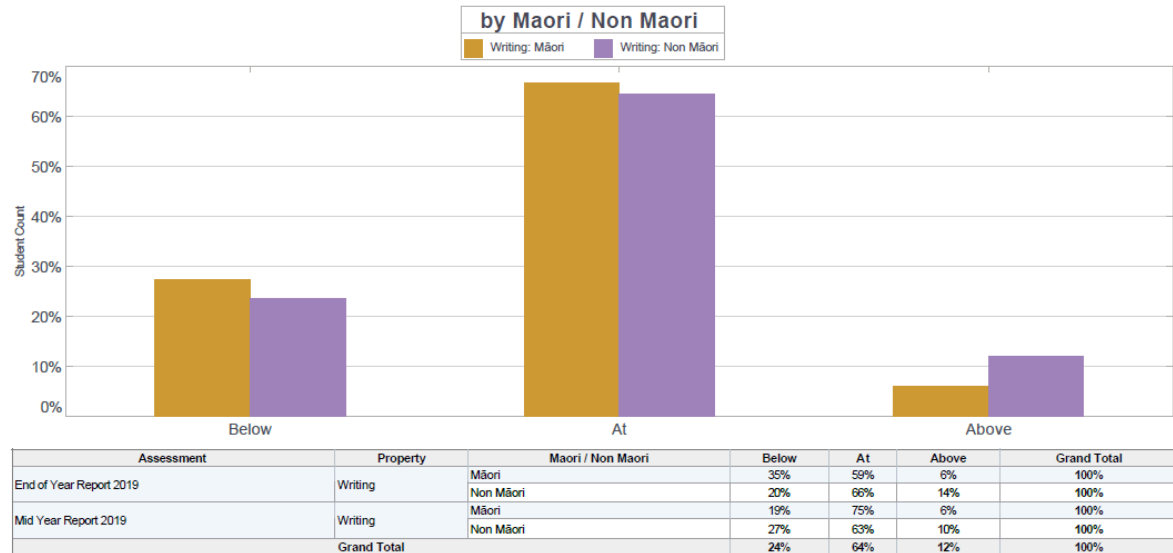


### Assessment Percentages Summary



As with the reading data, there is a reasonably consistent pattern across the years reflecting the different make up of the cohorts.

### Assessment Percentages Summary



65% of Maori students are achieving at or above in Writing compared with 80% of other students.

### CONCLUSIONS:

- In Mathematics and Reading the target of 85% achieving AT or Above was reached. In Writing only 79% reached the expected level.


- b) Continue the work with and focus on accelerating learning for students to lift their achievement from Below to At and from At to Above.


# Annual Report 2019

In 2018 the Education Review Office reviewed the school. Their report included the following statements;

1. The school is successful in promoting equitable and excellent outcomes for students. School achievement information from the past three years shows that most students achieve at or above curriculum expectations in reading, writing and mathematics.
2. The school is accelerating learning for Māori and other students who need this. Student achievement information shows good examples of accelerated progress over time in reading, writing and mathematics.
3. Senior leaders promote an inclusive school culture that supports student and staff wellbeing. Students feel a strong sense of belonging and appreciate their teachers. They demonstrate caring attitudes with each other. Leaders and teachers know their students and whānau, and are advocates for students. They promote collective responsibility for students, including strong partnerships and trusting relationships with parents.

## Report on Strategic Goals

<p><b>That Maori and Pacific Island students achieve at or above national standards and feel valued in our school community</b></p>	<p>07</p> <div data-bbox="571 1146 775 1317">  <p><b>DAIRY FLAT SCHOOL</b> STRIVE FOR EXCELLENCE - CARE FOR ALL WHAKA TE ITI KAHURANGI ME TE ATAHUAI TANGATA TAHI</p> </div> <p>This year we introduced the year with a powhiri. Our kapa haka group has attracted a lot of new students this year which is exciting.</p> <p>We have contacted our local kaumatua who has given us the Te Reo for our values and motto. We are introducing karakia to our meetings and will be teaching our students. This is a kahui ako initiative.</p> <p>Our Kapa Haka group performed at a local retirement village as well as the Hibiscus Coast festival as well as at regular school events.</p> <p>We are once again participating in the cluster wide Te Kotahitanga programme. This programme is an initiative by the schools in the Hibiscus Coast/Whangaparaoa Area where a programme of Tikanga Maori is put together and presented for mixed groups of students from a number of schools. This has been very successful, and we will continue this programme into the future.</p> <p>Te Reo and Tikanga Maori have a much stronger presence in our curriculum delivery however there has been a drop in achievement statistics for our Maori students. Part of this is due to the changing demographic and transience issues – however teachers are very aware of the issue and a</p>
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	renewed focus on these students is part of the focus for 2020.
<p><b>Continue to develop the school wide inquiry process for assessing the effectiveness of teaching and learning programmes and continue to implement the attestation and appraisal processes.</b></p> <p>In 2019 the focus will be on implementing a new inquiry model.</p>	<p>This continues to be in progress. The planning meeting for 2020 will be considering a more local based curriculum as well as changes to learning support needs.</p> <p>Our school was selected to complete professional development in the new place based curriculum. This involves a review of the school learning vision and the development of a graduate profile. The inquiry process is part of this.</p> <p>Our second Professional Development involved working on a learner profile which connects to our vision, pedagogy and curriculum delivery. This will provide more clarity around expectations and assessment. We are also looking closely at local curriculum and will do planning around this for 2020.</p> <p>Our pilot project providing opportunities to work on environmental projects in the school is working well. We now have more vegetable gardens, a chicken house has been built and some outdoor artwork has been completed. Students have enjoyed the experiences offered and this pilot will continue in 2020.</p> <p>Term 3 Enviro and Art Group groups took part in “Trees for Survival Planting” DFS have been growing native seedlings for over a year now. The planting took place on a Blackbridge Road property.</p> <p>Our Inquiry model has been reviewed and a number of documents have been constructed with reference to the New Zealand curriculum document to support teachers and learners. We have changed some of the language to make it clearer and will be making these minor amendments to the model.</p> 
<p><b>Work with schools in the COL to lift student achievement through professional learning</b></p>	<p>Teachers meet regularly throughout the year to ensure consistency in teaching and learning across the community. This is being extended to included teachers of Te Reo and SENCOs. Principal’s meet twice a term to monitor progress and discuss next steps.</p> <p>Teachers have participated in cluster wide writing moderation to ensure our teachers are moderating writing effectively.</p> <p>All schools have met to moderate writing sample across the schools to set up consistency in teacher assessments. This is part of one of the Kahui Ako goals.</p> <p>The CoL is also working on a definition of bullying for all our schools. We will also be looking at cyber bullying.</p> <p>Two staff members attended the U-Learn conference in October as part of our Kahui Ako team. They reported back to staff on their learning. A major theme was around local based curriculum and student directed learning projects.</p> <p>Year 5 &amp; 6 students attended Asian Experience morning at Orewa College. The group completed a strategy for improved education outcomes for Maori</p>

	<p>students, “Ko Te Rautaki Reo a Kahui Ako ki Orewa 2019”</p> <p>Staff attended a full staff meeting for all staff in COL Thurs 22 August - Hana O'Reagan</p>
<p><b>Provide a safe physical and emotional environment for students and staff</b></p>	<p>A more coherent plan for supporting students with challenging behaviours is being put together. This includes having a learning support team rather than one particular part-time SENCO role. It also includes allocating a mentor for each level three student. As well as this, a change in mindset towards these students is needed. Strengthening PB4L in levels 1 and 2 is also an important part of the plan. We will be introducing a programme that teaches emotional regulation in 2020.</p> <p>There is a strong focus on respect. All classes have discussed and explicitly taught students what respect looks like, what respectful behaviours we expect. This is reinforced in assembly and in the playground.</p> <p>We are also focusing on responsibility. Students need to become responsible for their property, their learning and their actions. Our students are encouraged to report bullying.</p> <p>We anticipate that this will improve our emotional environment. Teachers have been working on our PB4L matrix to provide consistent school wide expectations around behaviour. We will be sharing this with parents as it is completed.</p> <p>In term 3 we focused on resilience. Students need to become resilient by believing in themselves, staying positive, and keep on trying. PB4L teachers put together lesson plans on resilience for in the learning spaces and school-wide e.g. playground and in assembly.</p> <p>To better manage playground needs we set up Clubs room (lego, coding, activities) for students who struggle with social relationships on the playground – other interested students also attended.</p> <p>The library is also open most days for students to opt into.</p> <p>Our PB4L review is continuing – we are making an explicit list of behaviours in order to collect data and agree on a consistent system of dealing with these fairly.</p> <p>There was a meeting held recently where the Hibiscus Coast/Whangaparaoa principals met with the MOE Auckland deputy director of Learning Support and our MOE Manager of learning support to discuss the continued lack of support for this area. They have been understaffed for a year and are finding it difficult to attract much needed psychologists and this area is one of the worst hit. Compounding this is the lack of other resourcing enjoyed by other areas – LCS, Social workers, nurses and funding. We are becoming increasingly frustrated as the needs in our schools are increasing and we are all struggling. For example, in our own school we have three very high needs students who have been referred to MOE. Two students referred in March have been allocated a psychologist in Week 5, Term 4. The other student has not yet been picked up.</p>
<p><b>For students to be achieving at or above the expected curriculum level in Reading, Writing, and Mathematics and all other learning areas.</b></p>	<p>We continue to have a focus on Best Practice and on accelerated Learning. Teachers completed work on a rubric for assessing student inquiry which covers all learning areas – this is aligned with our new Inquiry model and is linked to the New Zealand curriculum document. This has been completed and has been used for reporting to parents.</p> <p>Every teaching team has a doc that highlights target students for literacy and</p>

	<p>mathematics – teachers continue to use the strategies of front loading and double dosing to accelerate progress for our students who are achieving below expectation.</p> <p>This year we have moved to concepts rather than themes or topics. By using concepts you can teach transferable skills that flow through many curriculum strands.</p> <p>Using concepts rather than topics as our over-arching themes has enabled much more student voice to be included. Using experiences to ignite interest and engage students is providing positive learning experiences for the students. Their passions and interests can help direct some learning opportunities. Knowledge and skills are also taught explicitly.</p> <p>The new report format has been completed and provides more information for parents/whanau – particularly around key competencies and values.</p>
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We remain confident that our systems and processes for endorsement for issue/renewal of practicing certificates not only comply but are a robust and example of excellent practice. A digital portfolio of practice document for Attestation was set up for teachers to provide evidence that they meet the criteria for their practicing certificates. This includes the Education Council Code of Professional Responsibility, Standards for The Teaching Profession, Tataiko expectations, as well our agreed pedagogy and effective practice. This ensures that legal requirements are being met. Meetings with teachers and walkthroughs showed that there was strong evidence of improved teaching strategies and a focus on engaging the learner.

### **KIWISPORT REPORT**

Our funding was used to provide professional coaches in various sports for the students. Staff also participated in the sessions.

- Dance \$4680

FINANCE: Funding - <b>\$3942.74</b>	Expenditure - <b>\$4680</b>
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Debbie Marshall  
Principal  
Dairy Flat School

Stuart Woolford  
Board of Trustees  
Dairy Flat School