

Dairy Flat School

Annual Report for the year ended 31 December 2020

Ministry Number:	1258
Principal:	Debra Marshall
School Address:	Dairy Flat Highway, Auckland
School Postal Address:	Dairy Flat Highway RD 4, Auckland, 0794
School Phone:	09 415 9071
School Email:	office@dairyflat.school.nz
Service Provider:	Edtech Financial Services Ltd

Dairy Flat School

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Term expired/expires
Stuart Woolford	Chairperson	Elected	Jul 2022
Debbie Marshall	Principal		
Sarah Lloyd	Secretary	Elected	Jul 2022
Warwick Hojem	Finance	Elected	Jul 2022
Micheal Neufeld	Property	Elected	Jul 2022
Naomi Upperton		Elected	Jul 2022
Fran Earwaker	Staff rep	Elected	Jul 2022

Dairy Flat School

Annual Report

For the year ended 31 December 2020

Index

Page	Statement
	Financial Statements
1	Statement of Responsibility
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 - 18	Notes to the Financial Statements
	Other Information
	Analysis of Variance
	Kiwisport

Dairy Flat School
Statement of Responsibility
For the year ended 31 December 2020

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

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

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


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

Stuart Woolford
Full Name of Board Chairperson


Signature of Board Chairperson

31/05/2021
Date:

Debbie Marshall
Full Name of Principal


Signature of Principal

31/05/2021
Date:

Dairy Flat School**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,663,011	2,317,416	2,408,662
Locally Raised Funds	3	197,733	118,800	202,759
Interest Income		1,581	2,500	3,221
International Students	4	52,767	52,045	106,414
		2,915,092	2,490,761	2,721,056
Expenses				
Locally Raised Funds	3	78,852	7,000	79,150
International Students	4	10,866	8,771	24,289
Learning Resources	5	1,727,530	1,648,320	1,646,120
Administration	6	138,797	134,310	130,656
Finance		2,547	-	4,591
Property	7	712,642	655,558	680,170
Depreciation	8	141,087	90,000	123,810
Loss on Disposal of Property, Plant and Equipment		2,043	-	3,017
		2,814,364	2,543,959	2,691,803
Net Surplus / (Deficit) for the year		100,728	(53,198)	29,253
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		100,728	(53,198)	29,253

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 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Balance at 1 January		717,510	717,510	684,279
Total comprehensive revenue and expense for the year		100,728	(53,198)	29,253
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		-	-	3,978
Equity at 31 December	24	818,238	664,312	717,510
Retained Earnings		818,238	664,312	717,510
Equity at 31 December		818,238	664,312	717,510

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 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	9	213,684	138,491	128,707
Accounts Receivable	10	120,550	102,300	109,160
GST Receivable		43,421	-	9,173
Prepayments		7,114	12,000	18,297
Inventories	11	110	50	61
Investments	12	51,568	50,000	50,000
		436,447	302,841	315,398
Current Liabilities				
GST Payable		-	9,000	-
Accounts Payable	14	150,063	232,562	160,304
Revenue Received in Advance	15	15,606	36,300	65,565
Provision for Cyclical Maintenance	16	17,124	10,638	9,330
Finance Lease Liability - Current Portion	17	42,935	23,423	23,332
Funds Held for Capital Works Projects	18	60,974	-	-
		286,702	311,923	258,531
Working Capital Surplus/(Deficit)		149,745	(9,082)	56,867
Non-current Assets				
Property, Plant and Equipment	13	746,868	736,089	717,552
		746,868	736,089	717,552
Non-current Liabilities				
Provision for Cyclical Maintenance	16	32,662	39,419	30,089
Finance Lease Liability	17	45,713	23,276	26,820
		78,375	62,695	56,909
Net Assets		818,238	664,312	717,510
Equity	24	818,238	664,312	717,510

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 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		580,400	454,614	478,986
Locally Raised Funds		143,803	93,918	220,487
International Students		52,767	52,045	96,064
Goods and Services Tax (net)		(34,248)	18,173	(426)
Payments to Employees		(289,332)	(265,148)	(325,881)
Payments to Suppliers		(293,272)	(234,575)	(315,378)
Cyclical Maintenance Payments in the year		-	-	(650)
Interest Paid		(2,547)	-	(4,591)
Interest Received		1,955	2,747	2,751
Net cash from/(to) Operating Activities		159,526	121,774	151,362
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,036
Purchase of Property Plant & Equipment (and Intangibles)		(107,802)	(200,476)	(119,344)
Purchase of Investments		(1,568)	-	-
Net cash from/(to) Investing Activities		(109,370)	(200,476)	(118,308)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,978
Finance Lease Payments		(26,153)	88,486	(24,940)
Painting Contract Payments		-	-	(771)
Funds Held for Capital Works Projects		60,974	-	-
Net cash from/(to) Financing Activities		34,821	88,486	(21,733)
Net Increase/(decrease) in cash and cash equivalents		84,977	9,784	11,321
Cash and cash equivalents at the beginning of the year	9	128,707	128,707	117,386
Cash and cash equivalents at the end of the year	9	213,684	138,491	128,707

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.

Dairy Flat School

Notes to the Financial Statements

For the year ended 31 December 2020

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 and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of 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 16.

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 2020

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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.

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.

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.

Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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	8 years

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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

Revenue Received in Advance

Revenue received in advance relates to fees received from international students and student funds 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.

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 Expense.

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

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

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 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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

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.

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.

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

2 Government Grants

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational Grants	435,403	368,000	380,709
Teachers' Salaries Grants	1,507,099	1,340,220	1,387,449
Use of Land and Buildings Grants	558,922	523,758	536,291
Resource Teachers Learning and Behavior Grants	7,452	6,000	574
Other MOE Grants	132,122	45,438	91,457
Other Government Grants	22,013	34,000	12,182
	<u>2,663,011</u>	<u>2,317,416</u>	<u>2,408,662</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$35,886 for the year ended 31 December 2020.

3 Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	92,187	96,000	87,624
Activities	94,153	12,000	111,478
Trading	1,101		1,137
Fundraising	10,292	10,800	2,520
	<u>197,733</u>	<u>118,800</u>	<u>202,759</u>
Expenses			
Activities	78,152	7,000	78,560
Trading	700		590
	<u>78,852</u>	<u>7,000</u>	<u>79,150</u>
	<u>118,881</u>	<u>111,800</u>	<u>123,609</u>

Surplus/ (Deficit) for the year Locally Raised Funds

4 International Student Revenue and Expenses

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
International Student	1	1	2
	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
International Student Fees	52,767	52,045	106,414
Expenses			
Commissions	99	-	1,755
International Student Levy	1,934	-	2,677
Employee Benefit- Salaries	-	-	7,986
Other Expenses	8,833	8,771	11,871
	<u>10,866</u>	<u>8,771</u>	<u>24,289</u>
	<u>41,901</u>	<u>43,274</u>	<u>82,125</u>

Surplus/ (Deficit) for the year! International Students

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

5 Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	43,868	58,600	44,209
Information and Communication Technology	14,548	25,000	7,209
Library Resources	745	500	457
Employee Benefits - Salaries	1,652,953	1,534,220	1,577,479
Staff Development	15,416	30,000	16,766
	<u>1,727,530</u>	<u>1,648,320</u>	<u>1,646,120</u>

6 Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,810	7,000	6,480
Board of Trustees Expenses	3,322	4,700	6,184
Communication	18,606	20,900	18,581
Consumables	9,721	9,500	10,840
Operating Lease	600	600	587
Other	9,567	6,610	5,625
Employee Benefits - Salaries	74,360	71,000	69,556
Insurance	8,371	7,000	5,495
Service Providers, Contractors and Consultancy	7,440	7,000	7,308
	<u>138,797</u>	<u>134,310</u>	<u>130,656</u>

7 Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	10,115	6,000	5,872
Consultancy and Contract Services	35,800	38,000	35,800
Cyclical Maintenance Expense	10,367	10,000	9,579
Grounds	4,316	2,300	5,500
Heat, Light and Water	17,608	13,500	17,740
Repairs and Maintenance	14,389	8,000	10,647
Use of Land and Buildings	558,922	523,758	536,291
Security	3,108	4,000	4,153
Employee Benefits - Salaries	58,017	50,000	54,588
	<u>712,642</u>	<u>655,558</u>	<u>680,170</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.

8 Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	17,809	8,700	13,234
Furniture and Equipment	51,858	44,100	61,450
Information and Communication Technology	32,288	24,000	20,051
Leased Assets	37,380	13,000	26,943
Library Resources	1,752	200	2,132
	<u>141,087</u>	<u>90,000</u>	<u>123,810</u>

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

9 Cash and Cash Equivalents

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Cash on Hand	200	200	200
Bank Current Account	213,484	138,291	128,507
Cash and cash equivalents for Statement of Cash Flows	<u>213,684</u>	<u>138,491</u>	<u>128,707</u>

Of the \$213,484 Cash and Cash Equivalents, \$60,974 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Receivables	2,254	-	4,309
Receivables from the Ministry of Education	-	-	1,250
Interest Receivable	174	300	547
Teacher Salaries Grant Receivable	<u>118,122</u>	<u>102,000</u>	<u>103,054</u>
	<u>120,550</u>	<u>102,300</u>	<u>109,160</u>
Receivables from Exchange Transactions	2,428	300	4,856
Receivables from Non-Exchange Transactions	<u>118,122</u>	<u>102,000</u>	<u>104,304</u>
	<u>120,550</u>	<u>102,300</u>	<u>109,160</u>

11 Inventories

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
School Uniforms	110	50	61
	<u>110</u>	<u>50</u>	<u>61</u>

12 Investments

The School's investment activities are classified as follows:

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	51,568	50,000	50,000
Total Investments	<u>51,568</u>	<u>50,000</u>	<u>50,000</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Buildings	370,728	-	-	-	(17,809)	352,919
Furniture and Equipment	206,605	65,521	-	-	(51,858)	220,268
Information and Communication Technology	86,491	41,137	-	-	(32,288)	95,340
Leased Assets	38,807	64,649	-	-	(37,380)	66,076
Library Resources	14,921	1,142	(2,046)	-	(1,752)	12,265
Balance at 31 December 2020	717,552	172,449	(2,046)	-	(141,087)	746,868

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Buildings	705,894	(352,975)	352,919
Furniture and Equipment	664,598	(444,330)	220,268
Information and Communication Technology	311,470	(216,130)	95,340
Leased Assets	156,589	(90,513)	66,076
Library Resources	49,443	(37,178)	12,265
Balance at 31 December 2020	1,887,994	(1,141,126)	746,868

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 \$66,076 (2019: \$38,807).

	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
Balance at 31 December 2019	692,364	153,051	(4,054)	-	(123,809)	717,552

	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
Balance at 31 December 2019	1,723,217	(1,005,665)	717,552

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

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

14 Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating Creditors	5,523	30,000	6,900
Accruals	6,810	7,000	6,640
Banking Staffing Overuse	14,695	73,562	38,562
Employee Entitlements - Salaries	119,067	112,000	103,921
Employee Entitlements - Leave Accrual	3,968	10,000	4,281
	<u>150,063</u>	<u>232,562</u>	<u>160,304</u>
Payables for Exchange Transactions	150,063	232,562	160,304
	<u>150,063</u>	<u>232,562</u>	<u>160,304</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	12,400	6,300	6,374
Other	3,206	30,000	59,191
	<u>15,606</u>	<u>36,300</u>	<u>65,565</u>

16 Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,419	39,419	30,490
Increase/(decrease) to the Provision During the Year	10,367	10,000	9,579
Use of the Provision During the Year	-	638	(650)
Provision at the End of the Year	<u>49,786</u>	<u>50,057</u>	<u>39,419</u>
Cyclical Maintenance - Current	17,124	10,638	9,330
Cyclical Maintenance - Term	<u>32,662</u>	<u>39,419</u>	<u>30,089</u>
	<u>49,786</u>	<u>50,057</u>	<u>39,419</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for photocopiers and tele laptops. Minimum lease payments payable (includes interest portion):

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	50,488	23,423	27,391
Later than One Year and no Later than Five Years	<u>49,478</u>	<u>23,276</u>	<u>30,546</u>
	<u>99,966</u>	<u>46,699</u>	<u>57,937</u>

Dairy Flat School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

18 Funds Held for Capital Works Projects

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

		2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
ILE R6 & R7	<i>In progress</i>		-	284,072	267,461	-	16,611
Concrete Path	<i>Completed</i>		-	8,316	7,922	-	394
SIP Shade and Seating	<i>In progress</i>		-	35,674	31,888	-	3,786
SIP Covered Walkway	<i>In progress</i>		-	37,737	30,888	-	6,849
Replace Turf	<i>In progress</i>		-	38,143	692	-	37,451
Toilet Modernisation	<i>In progress</i>		-	51,513	55,630	-	(4,117)
Totals			-	455,455	394,481	-	60,974

Represented by:

Funds Held on Behalf of the Ministry of Education

65,091

Funds Due from the Ministry of Education

(4,117)

60,974

		2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
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	-	-

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 2020

20 Remuneration*Key management personnel compensation*

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.06	0.03
<i>Leadership Team</i>		
Remuneration	622,806	593,411
Full-time equivalent members	6.00	6.00
Total key management personnel remuneration	622,806	593,411
Total full-time equivalent personnel	6.06	6.03

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0-10
Termination Benefits		

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	1	-
	1	-

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 (excepts noted below) and no contingent assets as at 31 December 2020.

(Contingent liabilities and assets as at 31 December 2019: nil)

Holidays Act Compliance - schools payroll

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2020

23 Commitments**(a) Capital Commitments**

-

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) \$315,635 contract for ILE Modernisation to be fully funded by the Ministry of Education. \$284,072 has been received of which \$267,461 has been spent on the project to date.

(b) \$39,638 contract for SIP Shade & Seating to be fully funded by the Ministry of Education. \$35,674 has been received of which \$31,888 has been spent on the project to date.

(c) \$41,930 contract for SIP Covered Walkway to be fully funded by the Ministry of Education. \$37,737 has been received of which \$30,888 has been spent on the project to date.

(d) \$42,381 contract for Turf Replacement to be fully funded by the Ministry of Education. \$38,143 has been received of which \$692 has been spent on the project to date.

(e) \$57,236 contract for Toilet Modernisation to be fully funded by the Ministry of Education. \$51,513 has been received of which \$55,630 has been spent on the project to date.

(Capital commitments as at 31 December 2019: nil)

24 Managing Capital

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

25 Financial Instruments

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	213,684	138,491	128,707
Receivables	120,550	102,300	109,160
Investments - Term Deposits	51,568	50,000	50,000
Total Financial assets measured at amortised cost	385,802	290,791	287,867
Financial liabilities measured at amortised cost			
Payables	150,063	232,562	160,304
Finance Leases	88,648	46,699	50,152
Total Financial Liabilities Measured at Amortised Cost	238,711	279,261	210,456

26 Events After Balance Date

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

Independent Auditor's Report

To the readers of Dairy Flat School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Dairy Flat School (the School). The Auditor-General has appointed me, Colin Henderson, 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 18, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Dairy Flat School

Striving for Excellence, while caring for others.

END of YEAR DATA REPORT 2020

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

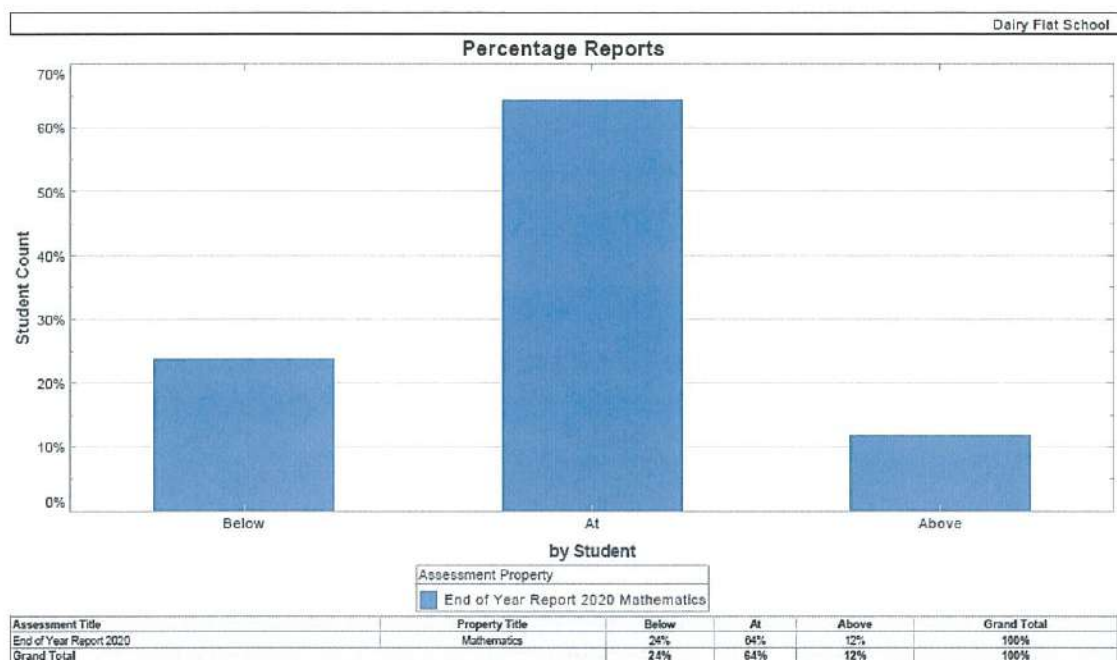
2020 has been a difficult year people all over the world. We have been very fortunate in New Zealand, however the lockdowns did result in some negative consequences for all of us. Students in Auckland missed almost a whole term of school and the results of this are reflected in the data this year.

Many of our students did not access learning for various reasons. Some had very patchy internet access, others struggled to get access as both parents were trying to work from home and juggle caring for their students at the same time. Some of our students suffered trauma during the lockdown, including; separations, loss of income, domestic violence and on going emotional harm. A number of students returned to school addicted to gaming, non-compliant and with a predisposition towards violence. We chose to focus on health and well-being and create opportunities for creativity.

The data shown in this report includes data for; whole school, gender, ethnicity, Maori and comparisons with longer term students and the previous years results.

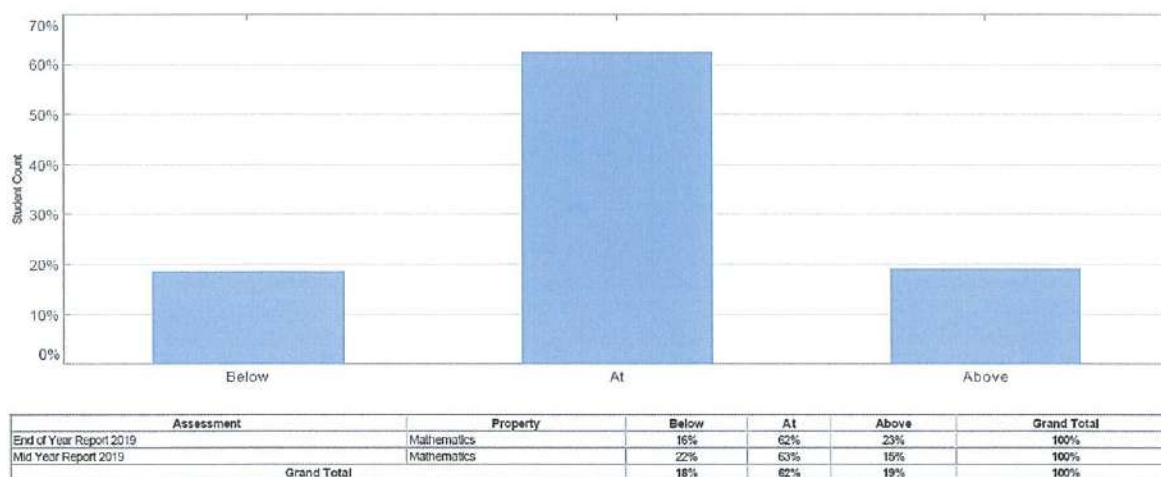
MATHEMATICS

End of Year 2020 Achievement in Mathematics Results



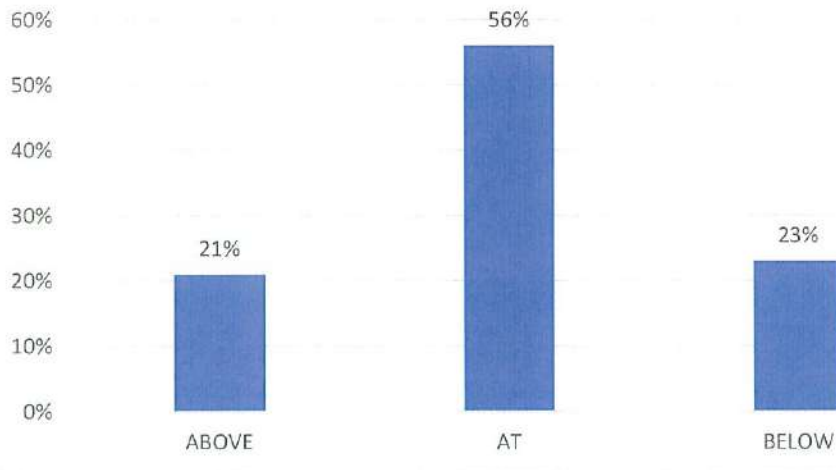
The graph above shows that 76% of students are achieving at or above the expected level at the end of the year compared to 85% at end of year 2019. A number of programmes were in place to support students who are achieving below the expected level. These include; Cosmdbrics (LZ1), AOV groups (Accelerated 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.

Achievement Results -Mathematics 2019



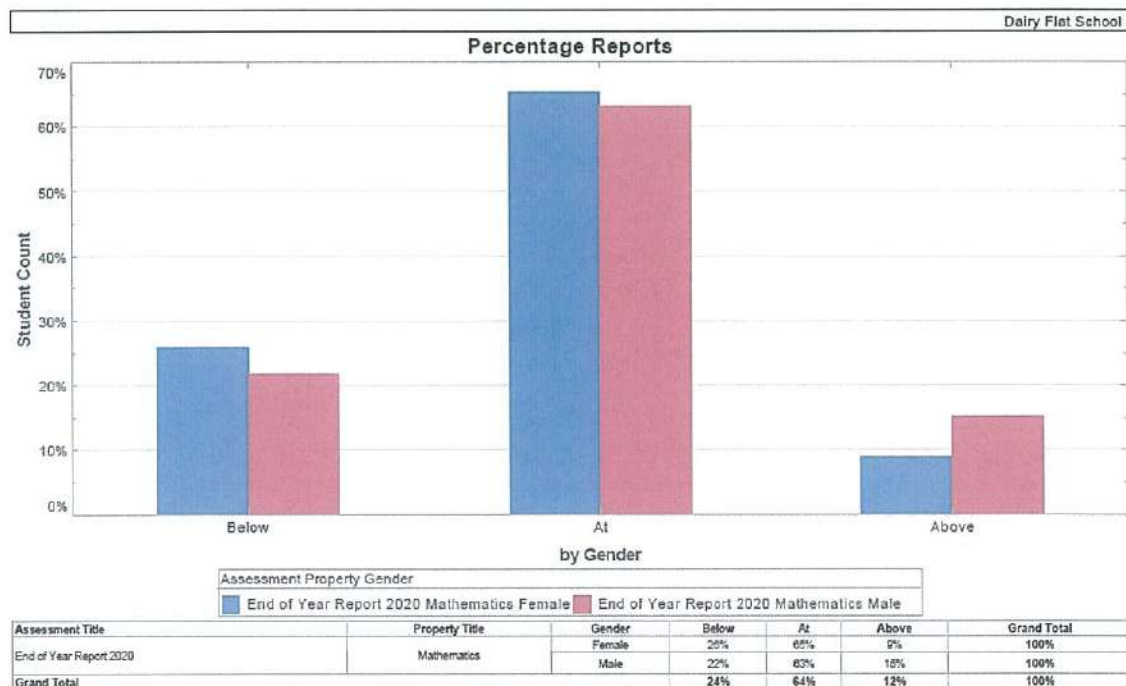
The difference between the results from 2019 and 2020 can be explained by the considerably lower time at school in 2020 due to the Covid-19 lockdowns.

EOY 2020 Mathematics Data - Students at school more than 2 years



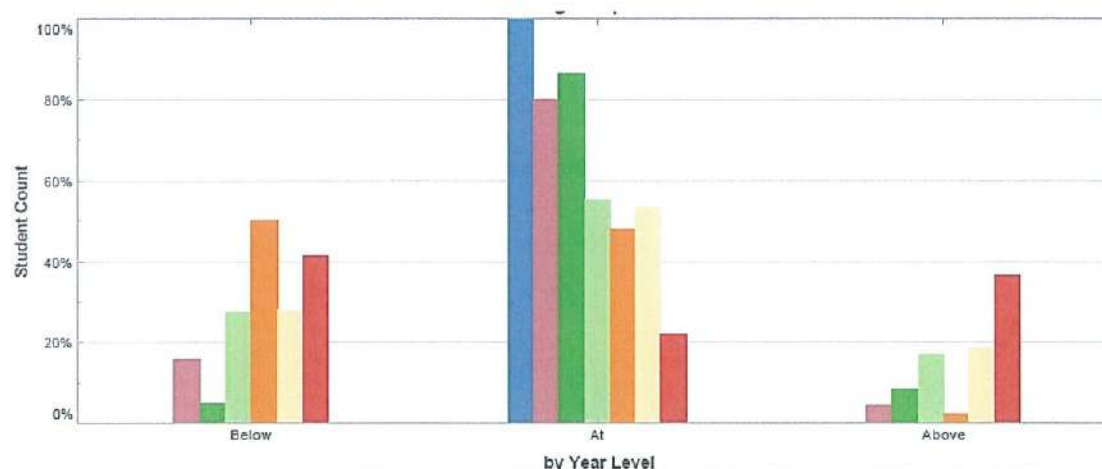
This graph shows the results for students who have been at school for more than two years. The achievement results show that 79% of these students achieved at or above the expected level which is slightly above the results for all students.

OTJ Mathematics Results by Gender



There is a difference in Achievement in mathematics between male and female students. 74% of female students achieve at or above in mathematics compared to 78% of male students achieving at or above the expected level.

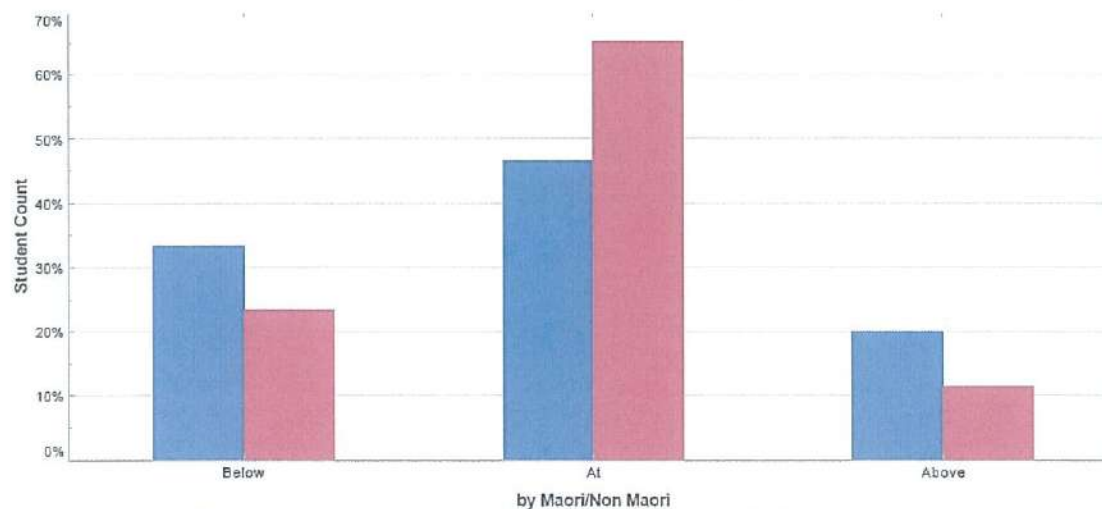
Mathematics Achievement Data – Year Groups



Assessment Property Year						
End of Year Report 2020	Mathematics	Year at Test	Below	At	Above	Grand Total
		0	100%	100%	100%	100%
		1	10%	80%	4%	100%
		2	6%	86%	8%	100%
		3	28%	55%	17%	100%
		4	50%	48%	2%	100%
		5	28%	53%	19%	100%
		6	41%	22%	37%	100%

There are some concerning patterns emerging from this data and this will be a focus in 2021. In particular the low level of achievement in year four needs to be investigated and a responding plan for these students put in place. An analysis of the data showed that for some students non-engagement and behaviours impacted on learning.

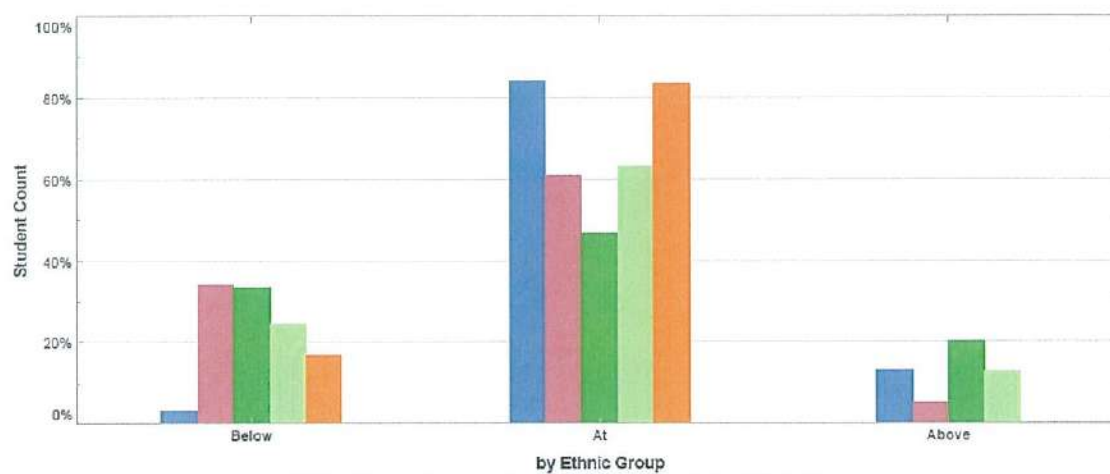
Mathematics Achievement Data for Maori Students compared to Non-Maori Students



Assessment Property Maori						
End of Year Report 2020	Mathematics	Maori/Non Maori	Below	At	Above	Grand Total
		Maori	33%	47%	20%	100%
		Non Maori	23%	64%	12%	100%
		Grand Total	24%	64%	12%	100%

Achievement data for Maori students is shown above. 67% of Maori students are achieving at or above the expected level in mathematics compared with 77% of all other students. This is a disappointing result. We will be focusing on Maori students who are not achieving in our focussed accelerated progress groups.

Mathematics Achievement Data - Ethnicity

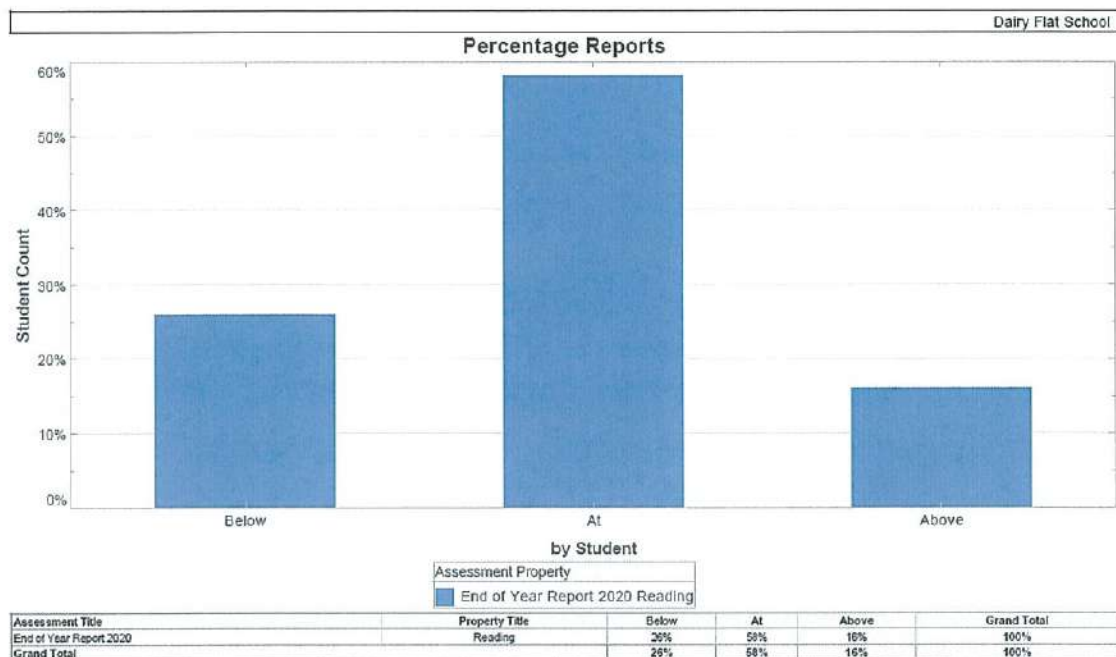


Assessment Property Ethnicity						
		by Ethnic Group				
		<div><div></div> End of Year Report 2020 Mathematics Asian</div> <div><div></div> End of Year Report 2020 Mathematics MELAA</div> <div><div></div> End of Year Report 2020 Mathematics Māori</div>				
Assessment Title	Property Title	Ethnic Summary Group	Below	At	Above	Grand Total
End of Year Report 2020	Mathematics	Asian	3%	84%	13%	100%
		MELAA	34%	61%	5%	100%
		Māori	33%	47%	20%	100%
		NZ European/Pākehā/Other European	24%	63%	13%	100%
		Pacific peoples	17%	63%		100%
Grand Total			24%	64%	12%	100%

The data above shows the difference between students from different ethnic groups.

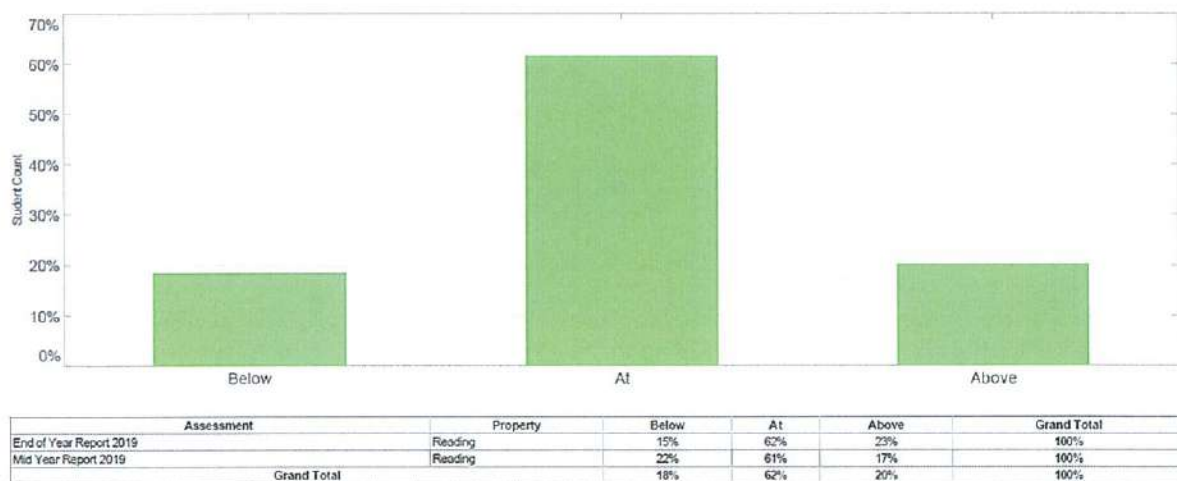
READING

End of Year 2020 Achievement in Reading Results

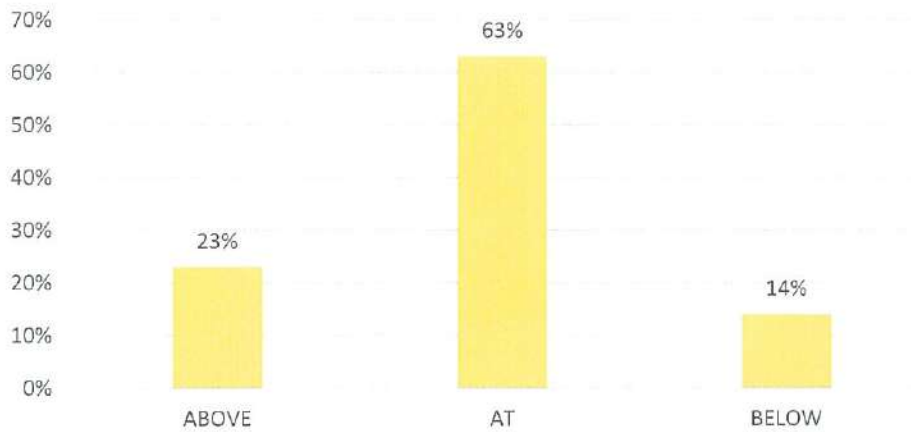


The graph above shows that 74% of students are achieving at or above the expected level in Reading compared with 85% in 2019 (see below). Students who are not making the expected progress in years 1-3 receive support through the Quick 60 programme. A number of students also are enrolled in the online Core 5 or Steps programmes that supports learning in reading and writing.

Reading Achievement Results 2019

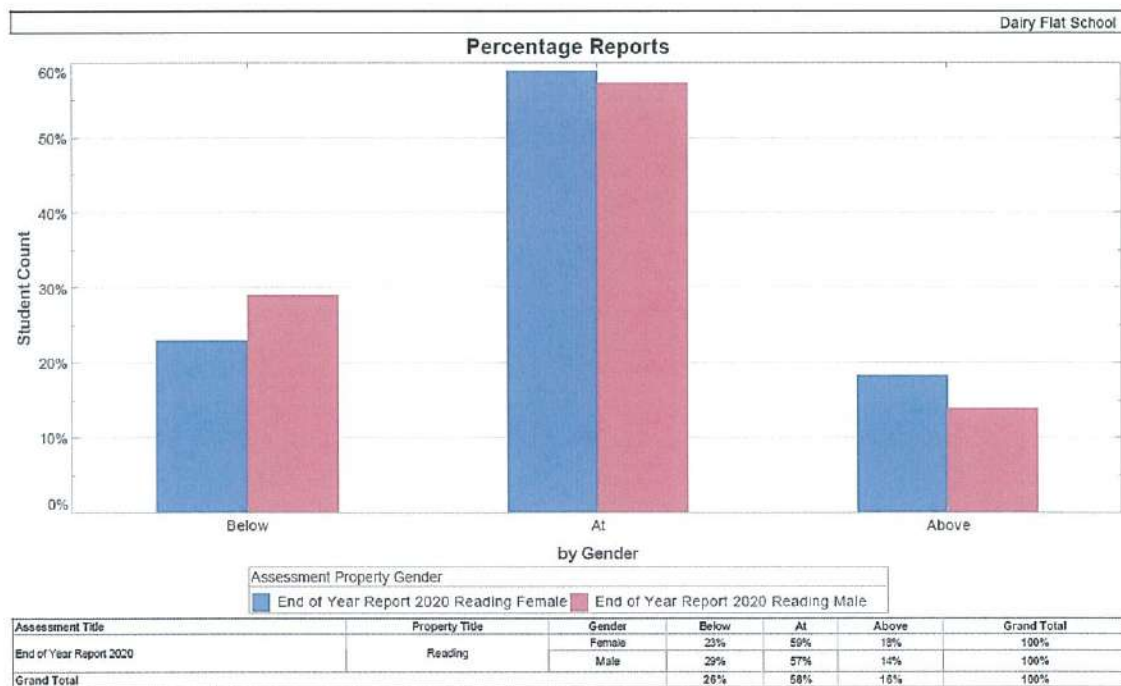


2020 EOY READING DATA - Students at school for more than 2 years



The graph above shows a considerable difference in achievement for students who have been at Dairy Flat School for more than two years. 86% of these students are achieving at or above the expected level in Reading. This confirms that transient children's learning in reading is impacted by a lack of consistency in their school attendance.

Reading Achievement Data – Gender



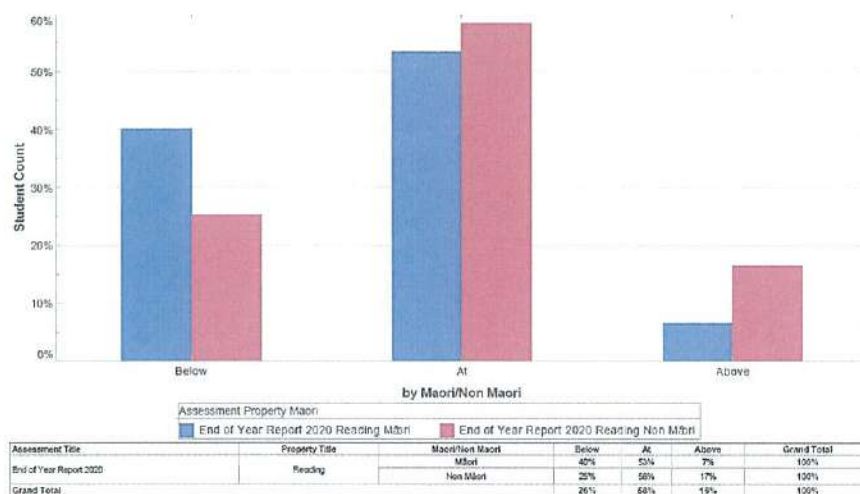
In Reading achievement 77% of female students are achieving at or above the expected level compared with 71% of male students. This continues to be a challenge for teachers, particularly in the early years. There are a number of techniques and practices that we use for students with dyslexia. Continued support sees success for these students.

Reading Achievement Data – Year Group



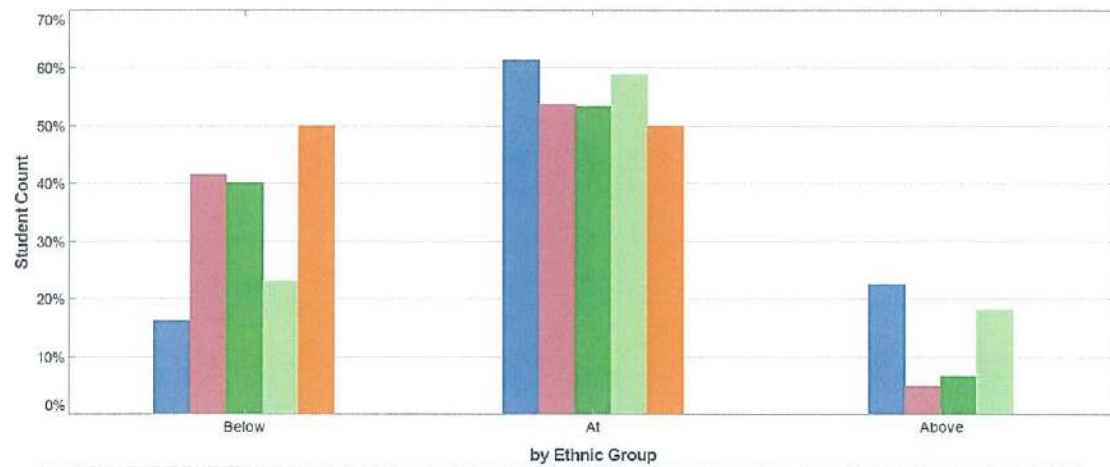
The graph above shows that achievement was impacted by the Covid-19 lockdowns, particularly in year one.



Reading Achievement Data – Maori



Maori students are not achieving as well as other students in Reading. 60% are achieving at or above the expected level in Reading compared with 75% of other students.

Reading Achievement Data – Ethnicity



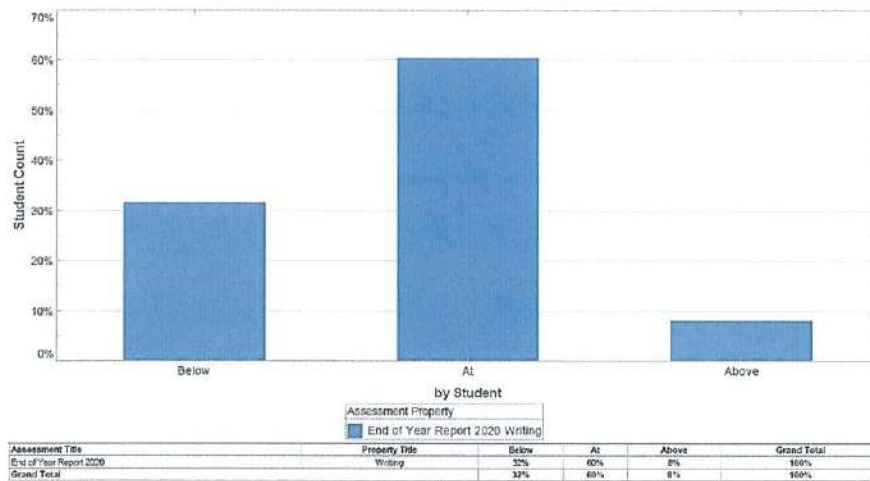
Assessment Property Ethnicity					
	End of Year Report 2020 Reading Asian		End of Year Report 2020 Reading MELAA		
	End of Year Report 2020 Reading Māori		End of Year Report 2020 Reading NZ European/Pākehā/Other European		
	End of Year Report 2020 Reading Pacific peoples				

Assessment Title	Property Title	Ethnic Summary Group	Below	At	Above	Grand Total
End of Year Report 2020	Reading	Asian	16%	81%	23%	100%
		MELAA	41%	54%	5%	100%
		Māori	40%	53%	7%	100%
		NZ European/Pākehā/Other European	23%	59%	18%	100%
		Pacific peoples	50%	50%		100%
Grand Total			26%	58%	16%	100%

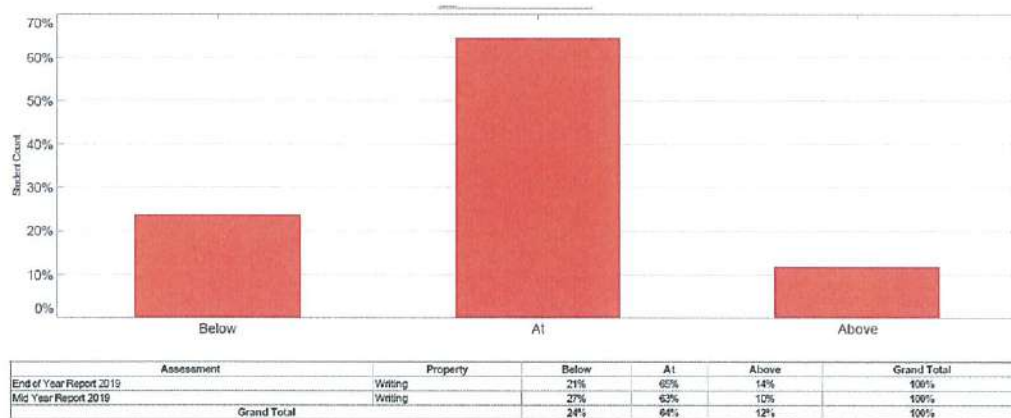
The graph above shows achievement levels according to their ethnicity.

WRITING

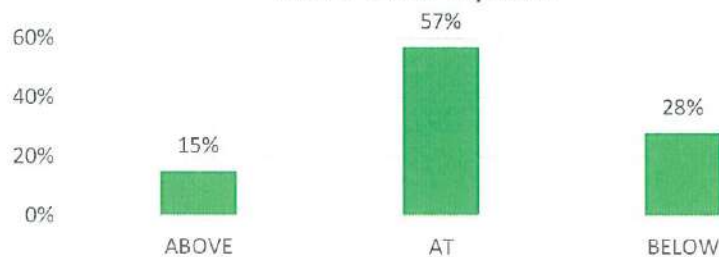
End of Year OTJ Writing Results 2020



At the end of the year 68% of students are achieving at or above the expected level compared to 79% in 2019 (see graph below). This is once again a result of limited learning opportunities due to the Covid-19 lockdowns in 2020. Writing will continue to be a focus for teaching and learning across the curriculum.

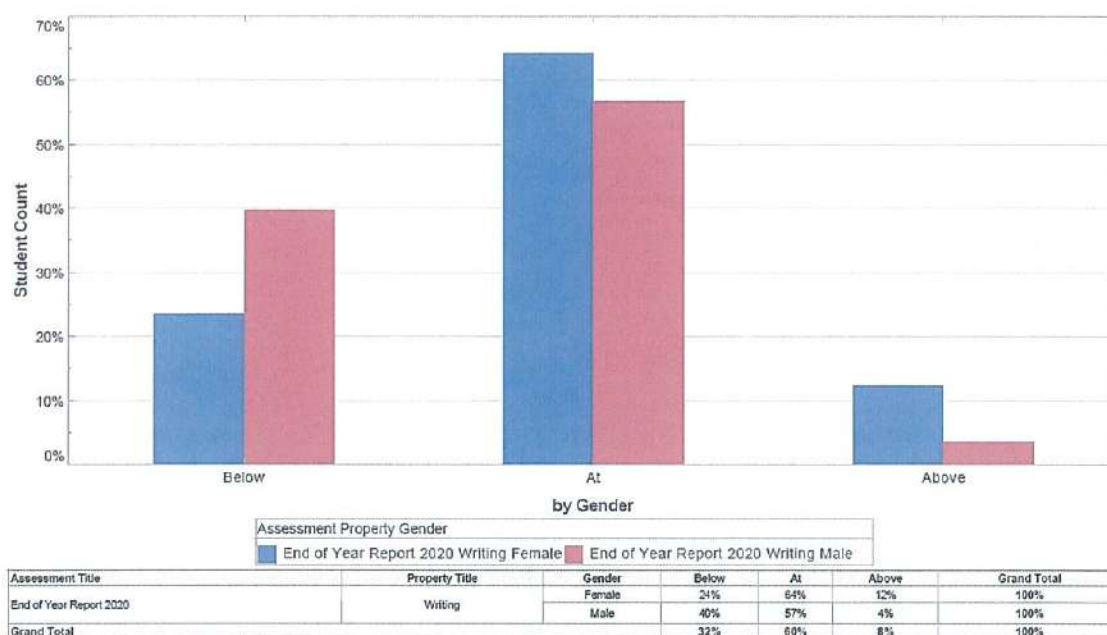


EOY 2020 Writing Data - Students at school more than 2 years



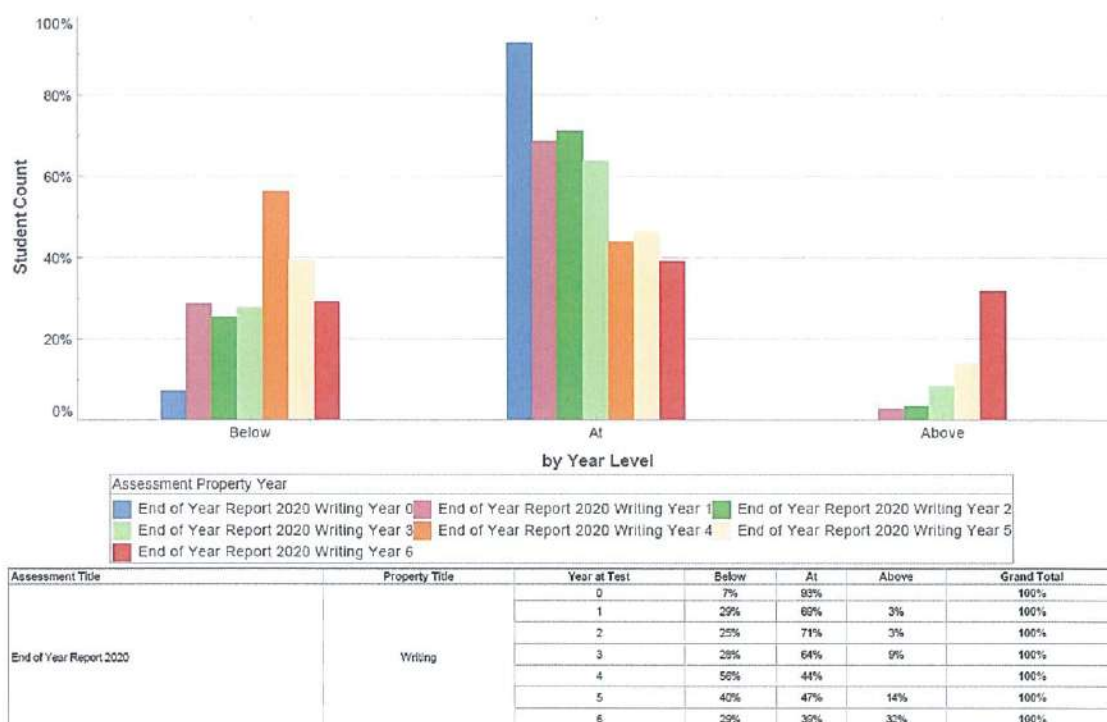
The graph above shows a slight difference in achievement for students who have been at Dairy Flat School for more than two years. 72% of these students are achieving at or above the expected level in Reading.

Writing Achievement Data – Gender



In writing 76% of female students are achieving at or above the expected level compared to 61% of male students. This is a considerable disparity. This is a disappointing result however teachers are considering how to making writing learning and teaching attractive to boys.

Writing Achievement Data – Year group



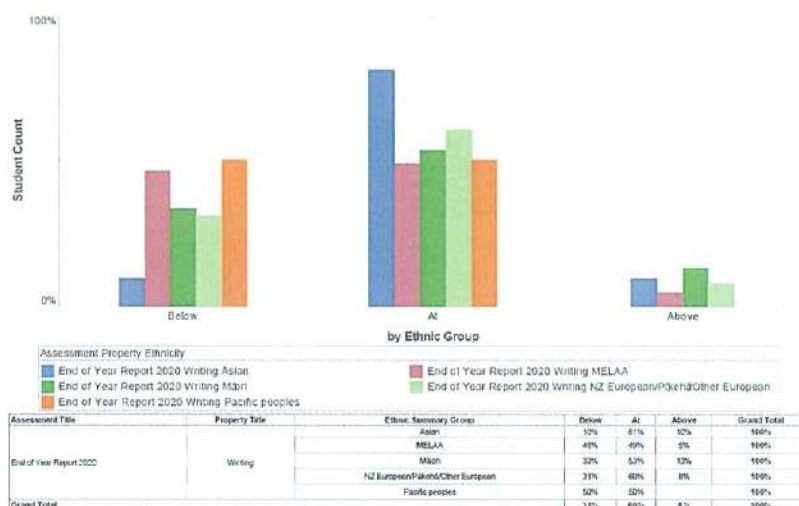
This data shows concerning results for students in years 4-5 in 2020. This will be a major focus in 2021. An investigation and plan will be be put in place to address this deficit.

Writing Achievement Data – Maori



66% of Maori students are achieving at or above in Writing compared with 69% of other students.

Writing Achievement Data – Ethnicity



The graph above shows achievement in writing according to ethnicity.

CONCLUSIONS:

- In 2021 there was a substantial drop in student achievement across the Reading, Writing and Mathematics curriculum areas. In 2021 there will be an emphasis put on achievement in these areas.
- There will be a strong focus on achievement for Maori students. They will be part of our focus groups and support programmes.
- We will set up a team to provide additional support and focussed teaching for students achieving below in Mathematics and Writing.

KIWISPORT REPORT

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

- Dance

\$4500

FINANCE: Funding - \$3827.74	Expenditure - \$4500
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Debbie Marshall
Principal
Dairy Flat School

Stuart Woolford
Board of Trustees
Dairy Flat School