

DARGAVILLE HIGH SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



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FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 19
Principal: Michael Houghton
School Address: Plunket Street, Dargaville 0310
School Postal Address: Plunket Street, Dargaville
School Phone: 09 4397229
School Email: office@darghigh.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Kim McCahon	Chair Person	Elected	May-22
Michael Houghton	Principal	ex Officio	May-22
Neil Hopkins	Parent Rep	Co-Opted	May-22
Winifred Froot	Parent Rep	Elected	May-22
Brendan Nathen	Parent Rep	Elected	May-22
Regan Walters	Parent Rep	Elected	May-22
Chris Mason	Parent Rep	Elected	May-22
Geoff Prentice	Staff Rep	Elected	May-22
Kohatu Donovan	Student Rep	Elected	Oct-21
Chloe Hodgson	Student Rep	Elected	Oct-20
Tracey Holster	Parent Rep	Elected	Dec-20

Accountant / Service Provider:

The SchoolOffice
all things financial for schools

Auditor:

Bennett & Associates

DARGAVILLE HIGH SCHOOL

Annual Report - For the year ended 31 December 2020

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Dargaville High 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.

Kim Letna McCahon

Full Name of Board Chairperson

Michael Houghton

Full Name of Principal

[Handwritten Signature]

Signature of Board Chairperson

[Handwritten Signature]

Signature of Principal

3.5.21

Date:

3/5/21

Date:

Dargaville High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	6,171,615	5,445,241	5,358,327
Locally Raised Funds	3	577,484	553,000	646,766
Interest income		40,521	45,000	46,785
Gain on Sale of Property, Plant and Equipment		-	-	5,865
International Students	4	-	-	25,425
		<u>6,789,620</u>	<u>6,043,241</u>	<u>6,083,168</u>
Expenses				
Locally Raised Funds	3	422,500	514,500	517,091
Learning Resources	5	4,061,130	3,799,395	3,733,361
Administration	6	306,357	320,800	311,385
Finance		5,531	-	2,730
Property	7	1,378,081	1,253,515	1,239,884
Depreciation	8	206,199	155,000	210,252
		<u>6,379,798</u>	<u>6,043,210</u>	<u>6,014,703</u>
Net Surplus / (Deficit) for the year		409,822	31	68,465
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>409,822</u>	<u>31</u>	<u>68,465</u>

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



Dargaville High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		3,493,429	3,493,429	3,424,964
Total comprehensive revenue and expense for the year		409,822	31	68,465
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		18,238	-	-
Equity at 31 December	25	3,921,489	3,493,460	3,493,429
Retained Earnings		3,894,572	3,466,579	3,466,548
Reserves		26,917	26,881	26,881
Equity at 31 December		3,921,489	3,493,460	3,493,429

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.

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Reserves			
Opening Balance	26,881	26,881	26,845
Prize Trust	36		36
Reserves			
Closing Balance	26,917	26,881	26,881



Dargaville High School

Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	9	336,178	1,843,386	1,666,640
Accounts Receivable	10	518,487	243,780	243,780
GST Receivable		-	10,486	10,486
Prepayments		15,952	15,029	15,029
Inventories	11	13,074	8,642	8,642
Investments	12	1,700,000	-	-
		<u>2,583,691</u>	<u>2,121,323</u>	<u>1,944,577</u>
Current Liabilities				
GST Payable		26,699	-	-
Accounts Payable	14	418,665	324,923	324,923
Revenue Received in Advance	15	30,399	78,202	78,202
Provision for Cyclical Maintenance	16	75,315	65,123	65,123
Finance Lease Liability - Current Portion	17	25,194	23,418	20,996
Funds held in Trust	18	26,773	43,910	43,910
Funds held for Capital Works Projects	19	173,744	-	19,621
		<u>776,789</u>	<u>535,576</u>	<u>552,775</u>
Working Capital Surplus/(Deficit)		1,806,902	1,585,747	1,391,802
Non-current Assets				
Property, Plant and Equipment	13	2,255,935	1,951,960	2,224,415
		<u>2,255,935</u>	<u>1,951,960</u>	<u>2,224,415</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	90,251	34,247	99,370
Finance Lease Liability	17	51,097	10,000	23,418
		<u>141,348</u>	<u>44,247</u>	<u>122,788</u>
Net Assets		<u><u>3,921,489</u></u>	<u><u>3,493,460</u></u>	<u><u>3,493,429</u></u>
Equity	25	<u><u>3,921,489</u></u>	<u><u>3,493,460</u></u>	<u><u>3,493,429</u></u>

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



Dargaville High 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		1,862,213	1,756,920	1,682,190
Locally Raised Funds		569,686	537,156	628,025
International Students		-	(1,500)	(175)
Goods and Services Tax (net)		37,185	(13,820)	(13,820)
Funds Administered on Behalf of Third Parties		(17,137)	(36)	(36)
Payments to Employees		(1,057,718)	(896,849)	(865,712)
Payments to Suppliers		(977,045)	(1,280,942)	(1,188,252)
Cyclical Maintenance Payments in the year		(50,120)	(20,854)	(58,536)
Interest Paid		(5,531)	-	(2,730)
Interest Received		41,486	49,735	51,520
Net cash from/(to) Operating Activities		403,019	129,810	232,474
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,151	-	15,471
Purchase of Property Plant & Equipment (and Intangibles)		(183,764)	(2,947)	(151,364)
Purchase of Investments		(1,700,000)	-	-
Net cash from/(to) Investing Activities		(1,880,613)	(2,947)	(135,893)
Cash flows from Financing Activities				
Furniture and Equipment Grant		18,238	-	-
Finance Lease Payments		(25,229)	(3,572)	(26,472)
Funds Held for Capital Works Projects		154,123	-	(74,933)
Net cash from/(to) Financing Activities		147,132	(3,572)	(101,405)
Net increase/(decrease) in cash and cash equivalents		(1,330,462)	123,291	(4,824)
Cash and cash equivalents at the beginning of the year	9	1,666,640	1,720,095	1,671,464
Cash and cash equivalents at the end of the year	9	336,178	1,843,386	1,666,640

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.



Dargaville High School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Cyclical maintenance

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) 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.

f) 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.



g) 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.

h) 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.

i) Inventories

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

j) 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.

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	3–40 years
Furniture and equipment	2–20 years
Information and communication technology	2–20 years
Motor vehicles	5 years
Textbooks	4-5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

o) Revenue Received in Advance

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

p) Funds Held in Trust

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

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

q) 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).



r) Financial Instruments

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

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

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

s) Borrowings

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

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

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	1,445,217	1,403,802	1,296,107
Teachers' Salaries Grants	3,124,544	2,900,000	2,867,816
Use of Land and Buildings Grants	915,664	850,515	870,515
Other MoE Grants	505,584	188,924	178,585
Other Government Grants	180,606	102,000	145,304
	<u>6,171,615</u>	<u>5,445,241</u>	<u>5,358,327</u>

The school has opted in to the donations scheme for this year. Total amount received was \$63,000.

Other MOE Grants total includes additional COVID-19 funding totalling \$80,505 for the year ended 31 December 2020.

Also included in Other MOE Grants is \$143,233 for school lunches that was received in December 2020 but relates to Term 1, 2021.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	56	-	11,082
Activities	166,204	191,000	228,652
Trading	87,090	105,000	100,573
Other Revenue	324,134	257,000	306,459
	<u>577,484</u>	<u>553,000</u>	<u>646,766</u>
Expenses			
Activities	138,950	171,500	199,605
Trading	92,780	103,000	97,362
Other Locally Raised Funds Expenditure	190,770	240,000	220,124
	<u>422,500</u>	<u>514,500</u>	<u>517,091</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>154,984</u>	<u>38,500</u>	<u>129,675</u>

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	0.00	0.00	1.75
Revenue			
International Student Fees	-	-	25,425
Expenses			
	-	-	-
<i>Surplus/ (Deficit) for the year International Students</i>	-	-	<u>25,425</u>



5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	254,391	382,895	287,634
Equipment Repairs	16,330	3,500	17,463
Information and Communication Technology	2,333	10,000	3,090
Library Resources	7,321	8,750	5,229
Employee Benefits - Salaries	3,773,740	3,392,750	3,401,811
Staff Development	7,015	1,500	18,134
	<u>4,061,130</u>	<u>3,799,395</u>	<u>3,733,361</u>

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	7,400	7,300	7,700
Board of Trustees Fees	5,390	7,000	5,770
Board of Trustees Expenses	22,863	28,000	29,305
Communication	7,392	7,500	7,194
Consumables	32,903	30,500	33,852
Operating Lease	6,437	21,000	11,485
Legal Fees	-	1,000	-
Other	30,765	30,500	34,496
Employee Benefits - Salaries	174,085	170,000	167,292
Insurance	19,122	18,000	14,291
	<u>306,357</u>	<u>320,800</u>	<u>311,385</u>

7. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	13,967	14,500	15,837
Cyclical Maintenance Provision	51,193	-	49,522
Grounds	30,296	26,500	26,553
Heat, Light and Water	70,985	71,000	71,958
Rates	13,018	14,000	13,940
Repairs and Maintenance	42,981	25,500	8,082
Use of Land and Buildings	915,664	850,515	870,515
Security	10,984	7,500	9,151
Employee Benefits - Salaries	228,993	244,000	174,326
	<u>1,378,081</u>	<u>1,253,515</u>	<u>1,239,884</u>

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



8. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	39,697	46,000	39,711
Building Improvements - Crown	14,332	10,000	13,077
Furniture and Equipment	35,198	24,000	35,696
Information and Communication Technology	71,423	40,000	65,520
Motor Vehicles	17,846	15,000	21,526
Textbooks	4,222	5,000	4,854
Leased Assets	20,583	15,000	26,797
Library Resources	2,898	-	3,071
	<u>206,199</u>	<u>155,000</u>	<u>210,252</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	100	100	100
Bank Current Account	224,722	268,916	92,170
Bank Call Account	111,356	60,759	60,759
Short-term Bank Deposits	-	1,513,611	1,513,611
Cash and cash equivalents for Statement of Cash Flows	<u>336,178</u>	<u>1,843,386</u>	<u>1,666,640</u>

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

Of the \$336,178 Cash and Cash Equivalents, \$204,461 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.

Of the \$336,178 Cash and Cash Equivalents, \$143,233 of unspent grant funding is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent in providing specified deliverables of the grant arrangement.

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	47,289	25,100	25,100
Receivables from the Ministry of Education	207,000	-	-
Interest Receivable	2,009	2,974	2,974
Teacher Salaries Grant Receivable	262,189	215,706	215,706
	<u>518,487</u>	<u>243,780</u>	<u>243,780</u>
Receivables from Exchange Transactions	49,298	28,074	28,074
Receivables from Non-Exchange Transactions	469,189	215,706	215,706
	<u>518,487</u>	<u>243,780</u>	<u>243,780</u>



11. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Stationery	12,378	8,642	8,642
School Uniforms	696	-	-
	<u>13,074</u>	<u>8,642</u>	<u>8,642</u>

12. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,700,000	-	-
	<u>1,700,000</u>	<u>-</u>	<u>-</u>

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Land	371,434	-	-	-	-	371,434
Buildings - School	997,757	-	-	-	(39,697)	958,060
Building Improvements - Crown	337,600	40,060	-	-	(14,332)	363,328
Furniture and Equipment	230,079	33,054	-	-	(35,198)	227,935
Information and Communication Technology	182,530	95,974	-	-	(71,423)	207,081
Motor Vehicles	34,397	9,130	-	-	(17,846)	25,681
Textbooks	8,957	708	-	-	(4,222)	5,443
Leased Assets	40,160	57,106	-	-	(20,583)	76,683
Library Resources	21,501	4,839	(3,152)	-	(2,898)	20,290
Balance at 31 December 2020	<u>2,224,415</u>	<u>240,871</u>	<u>(3,152)</u>	<u>-</u>	<u>(206,199)</u>	<u>2,255,935</u>

The net carrying value of equipment held under a finance lease is \$76,683 (2019: \$40,160)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2020			
Land	371,434	-	371,434
Buildings - School	1,451,829	(493,769)	958,060
Building Improvements - Crown	715,414	(352,086)	363,328
Furniture and Equipment	735,431	(507,496)	227,935
Information and Communication Technology	1,043,059	(835,978)	207,081
Motor Vehicles	157,434	(131,753)	25,681
Textbooks	70,029	(64,586)	5,443
Leased Assets	257,860	(181,177)	76,683
Library Resources	70,262	(49,972)	20,290
Balance at 31 December 2020	<u>4,872,752</u>	<u>(2,616,817)</u>	<u>2,255,935</u>



2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Land	371,434	-	-	-	-	371,434
Buildings - School	1,036,527	10,076	(9,135)	-	(39,711)	997,757
Building Improvements - Crown	340,627	10,050	-	-	(13,077)	337,600
Furniture and Equipment	238,996	26,779	-	-	(35,696)	230,079
Information and Communication T	154,088	93,962	-	-	(65,520)	182,530
Motor Vehicles	55,923	-	-	-	(21,526)	34,397
Textbooks	10,375	3,436	-	-	(4,854)	8,957
Leased Assets	33,060	33,897	-	-	(26,797)	40,160
Library Resources	20,930	4,113	(471)	-	(3,071)	21,501
Balance at 31 December 2019	2,261,960	182,313	(9,606)	-	(210,252)	2,224,415

The net carrying value of equipment held under a finance lease is \$40,160 (2018: \$33,060)

2019	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Land	371,434	-	371,434
Buildings - School	1,489,345	(491,588)	997,757
Building Improvements - Crown	675,354	(337,754)	337,600
Furniture and Equipment	702,378	(472,299)	230,079
Information and Communication Technology	947,085	(764,555)	182,530
Motor Vehicles	148,304	(113,907)	34,397
Textbooks	69,321	(60,364)	8,957
Leased Assets	229,760	(189,600)	40,160
Library Resources	76,665	(55,164)	21,501
Balance at 31 December 2019	4,709,646	(2,485,231)	2,224,415

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	76,626	24,023	24,023
Accruals	7,400	7,300	7,300
Capital Accruals for PPE items	13,720	21,639	21,639
Employee Entitlements - Salaries	295,980	248,505	248,505
Employee Entitlements - Leave Accrual	24,939	23,456	23,456
	418,665	324,923	324,923
Payables for Exchange Transactions	418,665	324,923	324,923
	418,665	324,923	324,923

The carrying value of payables approximates their fair value.



15. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	-	62,194	62,194
Other	30,399	16,008	16,008
	<u>30,399</u>	<u>78,202</u>	<u>78,202</u>

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	164,493	164,493	173,507
Increase/ (decrease) to the Provision During the Year	1,073	(65,123)	(9,014)
Provision at the End of the Year	<u>165,566</u>	<u>99,370</u>	<u>164,493</u>
Cyclical Maintenance - Current	75,315	65,123	65,123
Cyclical Maintenance - Term	90,251	34,247	99,370
	<u>165,566</u>	<u>99,370</u>	<u>164,493</u>

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	25,194	23,418	20,996
No Later than One Year - Interest	4,592	1,200	1,219
Later than One Year and no Later than Five Years	51,097	10,000	23,418
Later than One Year and no Later than Five Years - Interest	6,843	500	502
	<u>87,726</u>	<u>35,118</u>	<u>46,135</u>

18. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	26,773	43,910	43,910
	<u>26,773</u>	<u>43,910</u>	<u>43,910</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.



19. Funds Held for Capital Works Projects

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Drainage	<i>in progress</i>	24,191	-	(4,733)	-	19,458
Reroof CLV	<i>in progress</i>	(4,570)	-	(1,600)	-	(6,170)
Tech Shed	<i>in progress</i>	-	-	(3,529)	-	(3,529)
A Block Canopy	<i>in progress</i>	-	48,329	(48,329)	-	-
Water Tanks	<i>in progress</i>	-	55,789	(55,789)	-	-
Pool Winders & Mats (SIP)	<i>in progress</i>	-	13,867	(3,884)	-	9,982
School Masterplan	<i>in progress</i>	-	-	(10,971)	-	(10,971)
Prefab demolition	<i>in progress</i>	-	-	(10,046)	-	(10,046)
Astrol Turf (SIP)	<i>in progress</i>	-	180,000	(4,980)	-	175,020
Totals		19,621	297,985	(143,861)	-	173,744

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

204,461
30,717

173,744

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Drainage	<i>in progress</i>	95,134	-	(70,943)	-	24,191
Reroof CLV	<i>in progress</i>	-	-	(4,570)	-	(4,570)
Totals		94,554	580	(75,513)	-	19,621

20. 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.



21. 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	5,390	5,770
Full-time equivalent members	0.18	0.34
<i>Leadership Team</i>		
Remuneration	1,923,685	1,822,200
Full-time equivalent members	20.00	20.00
Total key management personnel remuneration	1,929,075	1,827,970
Total full-time equivalent personnel	20.18	20.34

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	160-170	160-170
Benefits and Other Emoluments	3-5	-
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	0.00	3.00
110 - 120	2.00	0.00
120 - 130	1.00	0.00
	3.00	3.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2020 Actual \$0	2019 Actual \$0
Total	\$0	\$0
Number of People	nil	nil



23. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

24. Commitments

(a) Capital Commitments

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

(a) \$95,134 contract to address drainage around the school. The project is fully funded by the Ministry and \$95,134 has been received of which \$75,676 has been spent on the project to balance date. This project has been approved by the Ministry.; and

(b) \$6,170 has been spent on the school roofing project. The project is fully funded by the Ministry of Education and the funds spent are just accessment costs before finalising the project; and

(c) Contracts for Tech Shed, Water Tanks, SIP Projects, School Masterplan, Prefab demolition and Astrol Turf projects as agent for the Ministry of Education. These projects are fully funded by the Ministry and \$297,985 has been received of which \$133,999 has been spent on the project to balance date. These projects have been approved by the Ministry. See Capital Works Projects Note for details.

(Capital commitments at 31 December 2019: Contracts for A Block Cladding, School Roofing Project and Drainage issues around school - all projects fully funded by the Ministry of Education. As at balance date \$95,134 had been received and \$79,503 had been spent.)

(b) Operating Commitments

As at 31 December 2020 the Board has no operating commitments.

25. 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.



26. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	336,178	1,843,386	1,666,640
Receivables	518,487	243,780	243,780
Investments - Term Deposits	1,700,000	-	-
Total Financial assets measured at amortised cost	<u>2,554,665</u>	<u>2,087,166</u>	<u>1,910,420</u>

Financial liabilities measured at amortised cost

Payables	418,665	324,923	324,923
Finance Leases	76,291	33,418	44,414
Total Financial Liabilities Measured at Amortised Cost	<u>494,956</u>	<u>358,341</u>	<u>369,337</u>

27. Events After Balance Date

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

28. Comparatives

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



Dargaville High School
Kiwisport Statement

As at 31 December 2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total kiwisport funding of \$10,064.50 excluding GST (2019: \$9,996). The funding was spent on equipment for rugby, netball, volleyball, cricket and various other sports.

Analysis of Variance Reporting 2020



School Name:	Dargaville High School	School Number:	019														
Strategic Aim:	To raise and sustain academic achievement across all year levels.																
Annual Aim:	To raise and sustain academic achievement for NCEA in University Entrance qualifications, Level 2 endorsements, and achievement of the NCEA Level 1 Literacy requirement for Level 1 students.																
Target:	70% of year 13 students eligible for the University entrance qualification will attain the qualification.																
Baseline Data:	NCEA Level 3 University Entrance Achievement Rates based on enrolments (the total number of Year 13 students):																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Year</th> <th style="text-align: center;">Year 13 University Entrance Achievement Rates (% and roll based)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2015</td> <td style="text-align: center;">46.9%</td> </tr> <tr> <td style="text-align: center;">2016</td> <td style="text-align: center;">37.3%</td> </tr> <tr> <td style="text-align: center;">2017</td> <td style="text-align: center;">28.1%</td> </tr> <tr> <td style="text-align: center;">2018</td> <td style="text-align: center;">37.1%</td> </tr> <tr> <td style="text-align: center;">2019</td> <td style="text-align: center;">24.0%</td> </tr> <tr> <td style="text-align: center;">2020</td> <td style="text-align: center;">35.2%</td> </tr> </tbody> </table>			Year	Year 13 University Entrance Achievement Rates (% and roll based)	2015	46.9%	2016	37.3%	2017	28.1%	2018	37.1%	2019	24.0%	2020	35.2%
Year	Year 13 University Entrance Achievement Rates (% and roll based)																
2015	46.9%																
2016	37.3%																
2017	28.1%																
2018	37.1%																
2019	24.0%																
2020	35.2%																

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Continued analysis of data and regular tracking of student achievement. Student progress and achievement as a key agenda item in Lead Team meetings and CDF meetings. Academic Mentoring and Academic Interviews. Encouraging learning conversations between staff to be based on academic progress. Reports and Academic Interviews with a focus on academic progress and next steps. Study Days in Examination weeks enabled timetable flexibility for specific teachers to work with identified students. Students at risk of not achieving were identified and tracked regularly, with support being planned and implemented. Individual cohesive and contextual programmes being developed by Careers / Gateway staff. 	<p>2020 Provisional Results</p> <ul style="list-style-type: none"> Percentage of Year 13 students achieving NCEA University Entrance (Roll Based) is 35.2%. Using the provisional results, the goal has not been achieved in 2020, although the percentage of students gained University Entrance has increased compared to 2019. However, these results are the 3rd lowest for the last 6 years. From analysing the students that were eligible for University Entrance in 2020. 41 students were capable of achieving UE and of this group, 27 achieved it, which works out to be 65% achieved UE. Although the proportion of students gaining University Entrance increased when taking into account who is eligible, the goal was still not achieved. However the goal was only missed by 5% (65% compared to a goal of 70%). 	<ul style="list-style-type: none"> The percentage of Year 13 students achieving NCEA Level 3 and percentage of students gaining University Entrance decreased. The percentage of students gaining the University Entrance qualification is measured across the whole cohort and a number of students were not aiming for UE or were ineligible to sit UE. These results are provisional and a number of students were able to finish assessment off to gain the NCEA level that they were working on. The final school statistics will show an improvement. 	<ul style="list-style-type: none"> Identifying the Year 13 students that are eligible to sit University Entrance and monitor their progress more regularly throughout the year. Moving to horizontal form classes will enable Year 13 form teacher to be more focussed on the academic information and academic mentoring aimed specifically at the Year 13 cohort. Academic Mentoring / academic interviews to focus on learning conversations. Actively teaching study skills and offering tuition / study classes. Study classes during school examination weeks. Communicate consistently and accurately with parents regarding progress of students towards their goal. Continue to inform parents and students regarding what is needed to achieve University Entrance through various methods, including the school newsletter and website. Curriculum review to ensure contextual and cohesive pathways for students to have the ability to complete University Entrance.
<p>Planning for next year:</p> <p>Continuing to track and closely monitor student achievement towards NCEA University Entrance, particularly for the students that have a academic pathway to University Entrance.</p>			

Analysis of Variance Reporting 2020



School Name:

Dargaville High School

School Number:

019

Strategic Aim:

Engage students, to experience success through personalised programmes and innovative learning, with ongoing support and coaching.

Annual Aim:

To raise and sustain academic achievement for NCEA in University Entrance qualifications, Level 2 endorsements, and achievement of the NCEA Level 1 Literacy requirement for Level 1 students.

Target:

Improve NCEA Level 2 endorsements to at least 15% of the Year 12 cohort achieving a Merit endorsement and at least 10% of the cohort achieving an Excellence endorsement.

Baseline Data:

NCEA Level 2 endorsement rates based on enrolments (the total number of Year 12 students).

Year	Percentage of Year 12 students achieving a Merit endorsement (roll based)	Percentage of Year 12 students achieving an Excellence endorsement (roll based)
2015	17.5%	7.9%
2016	11.7%	3.9%
2017	6.9%	12.5%
2018	9.5%	12.5%
2019	20%	0%
2020	13%	0%

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Continued analysis of data and regular tracking of student achievement. Student progress and achievement as a key agenda item in Lead Team meetings and CDF meetings. Academic Mentoring and Academic Interviews. Deans, Form teachers and other staff have increased noticing students falling through the gaps earlier and working together to find solutions. Learning conversations between staff based on academic progress. Reports and Academic Interviews focussing on academic progress and next steps. Study Days in Examination weeks enabled timetable flexibility for specific teachers to work with identified students. Students at risk of not achieving were identified and tracked regularly, with support being planned and implemented. Individual cohesive and contextual programmes being developed by Careers / Gateway staff. 	<p>2020 Provisional Results</p> <ul style="list-style-type: none"> 13% of Year 12 students achieved Level 2 with a Merit Endorsement. None of the Year 12 students achieved Level 2 with an Excellence Endorsement. Using the provisional results, the goal has not been achieved, although the percentage of Merit endorsements was close. There were no student gaining a Level 2 Excellence Endorsement, so this part of the goal was not achieved. There were several students that were able to achieve a subject endorsement for Level 2 subjects. 	<ul style="list-style-type: none"> This cohort is the group that in Level 1, had 28.4 percent of students gaining a Merit Endorsement for Level 1, and a small percentage (3%) of students gaining an Excellence endorsement. These are provisional results and at the start of the year, there are students that can gain an endorsement. Recognising student success. Students achieving endorsements are recognised at the start of each year. Promotion of aiming for endorsements at school level and at subject level. Ongoing conversations about the importance of endorsements and explaining the students and parents how to achieve these. Academic mentoring and interviews with the parents as well as reports. Parent Teacher meetings have been useful to enable subject teachers to share with parents about student progress and next steps. Teachers working to provide learning and revision opportunities to prepare students for endorsements. Ongoing tracking of student progress towards NCEA Level 2 and sharing with the students striving for endorsements. 	<ul style="list-style-type: none"> Continuing having achieving endorsements for NCEA (Level 2) as a goal. Monitor student progress throughout the year, with teachers monitoring progress in their subject and Dean monitoring progress towards NCEA Level endorsements. Academic mentoring and academic interviews to continue to have learning conversations at the heart. Teachers having high expectations of student achievement and covering the content knowledge / skills to enable students to gain endorsements. Teachers making use of NCEA exemplars and sharing these with students to see what is needed to gain an endorsement for an achievement standard. Preparing students for external examinations by offering study sessions and teaching study skills.
<p>Planning for next year.</p>			
<p>Specific goals are in place for NCEA achievement, including targets for University Entrance, Endorsements at Level 2 and Level 1 NCEA Literacy achievement.</p>			



School Name:	Dargaville High School	School Number:	019												
Strategic Aim:	Engage students, to experience success through personalised programmes and innovative learning, with ongoing support and coaching.														
Annual Aim:	To raise and sustain academic achievement for NCEA in University Entrance qualifications, Level 2 endorsements, and achievement of the NCEA Level 1 Literacy requirement for Level 1 students.														
Target:	Increase NCEA Level 1 attainment for Māori students by 15% to improve parity with other students														
Baseline Data:	Achievement of Māori students sitting NCEA Level 1.														
	<table border="1"> <thead> <tr> <th>Year</th> <th>Māori Achievement Rates Level 1 NCEA (% and roll based)</th> </tr> </thead> <tbody> <tr> <td>2016</td> <td>60%</td> </tr> <tr> <td>2017</td> <td>55.3%</td> </tr> <tr> <td>2018</td> <td>55.1%</td> </tr> <tr> <td>2019</td> <td>46.3%</td> </tr> <tr> <td>2020</td> <td>46.0%</td> </tr> </tbody> </table>			Year	Māori Achievement Rates Level 1 NCEA (% and roll based)	2016	60%	2017	55.3%	2018	55.1%	2019	46.3%	2020	46.0%
Year	Māori Achievement Rates Level 1 NCEA (% and roll based)														
2016	60%														
2017	55.3%														
2018	55.1%														
2019	46.3%														
2020	46.0%														

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Ongoing tracking and communication with the Year 11 Dean of all student and Māori student progress towards NCEA Level 1, from the start of Term 2. Tracking shared with Lead Team, Deans, HODs (at CDF meetings). Progress reports for student achievement were provided to the Board at all Board Meetings. Year 11 Dean utilised ongoing tracking and meeting with individual students about progress. Academic Mentoring and Academic Interviews by the Form Teachers. Setting goals for next steps for students throughout the year. Ongoing individual student mentoring, involving a targeted group of students. Support was provided for these students by the teacher focussing on their literacy and numeracy credits. Continuing the process for applying for study leave at the end of the year, which enabled students to complete assessment work before the end of the year. 	<p>From the 2020 provisional results 46% of Māori students attained NCEA Level 1. This is a marginal drop compared to 2019 of 0.3%</p> <p>The goal was not achieved for 2020.</p>	<ul style="list-style-type: none"> On closer analysis of the NCEA results, a few of our Māori students that did not achieve NCEA Level did so because they did not have the literacy requirement, which impacted student attainment of NCEA Level 1. Ongoing promotion of the goal at Lead Team and CDF meetings. School wide tracking including tracking for progress of Māori students toward NCEA Level 1 to Lead Team, CDF and Board. The Year 11 Dean carried out regular tracking and monitoring and coordinated support for students. Introduction of Year 11 students applying for study leave at the end of the year was repeated. This resulted in some students remaining at school longer to complete assessment work, including literacy-based assessments. 	<ul style="list-style-type: none"> This goal was not achieved and on reflection of the results, a number of students did not have the literacy requirements (while having enough credits or very close to enough credits for NCEA Level 1), precluded them from gaining NCEA Level 1. The goal has become changed focus to concentrating on meeting the Literacy requirements, with a focus on Māori students. This will involve regular tracking for Māori students, which is included in tracking reports to the Lead Team, CDF and in the reporting to the Board. Continuing to work establishing whānau hui and / or Māori forum as a voice for our Māori community and building the 3-way partnership for improving achievement. He Maara Hou - a mentoring programme continued and will have Māori students in Year 11 involved in the programme.
Planning for next year:			<ul style="list-style-type: none"> Developing a plan for ongoing tracking of students towards gaining the NCEA Level 1 Literacy requirement and relevant interventions / support for students who are at risk of not completing this, or are not tracking well towards this goal.

Analysis of Variance Reporting 2020

continued



School Name:	Dargaville High School	School Number: 019
Strategic Aim:	Engage students, to experience success through personalised programmes and innovative learning, with ongoing support and coaching.	
Annual Aim:	Using Literacy initiatives to ensure NCEA readiness through improving levels with all students in Years 9 and 10.	
Target:	Improving Literacy levels in Year 9 and Year 10, achieving an effect size of 0.5 or greater over the course of the year.	
Baseline Data:	<p>Previous Effect Size Results (e-AsTTle)</p> <p>2019 Data</p> <p>E-AsTTle results:</p> <ul style="list-style-type: none"> • Year 9 Literacy (Reading) - Effect size is 0.58. • Year 9 Literacy (Writing) - Effect size is 0.53. • Year 10 Literacy (Reading) - Effect size is -0.05. • Year 10 Literacy (Writing) - Effect size is -0.21. <p>NCEA results: 79% of Year 11 students achieved the NCEA Level 1 Literacy component.</p>	

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> E-asTTle testing is completed for all Year 9 and Year 10 students in Term 1. E-asTTle literacy results were analysed and shared with Lead Team, Board and staff. A programme encouraging reading with students was developed in the key core literacy based subjects. Literacy professional development took place with the teachers to explain the reading programme and to share literacy strategies Having a mentor working with identified Year 11 and Year 12 students, with Literacy achievement being a key part of the roles. 	<ul style="list-style-type: none"> The reading programme, particularly for Year 9 students was set-up and explained to staff. However, due to the disruption to the school year because of the Covid-19 lockdown and following disruptions due to Covid-19. As a result the goal of the reading programme was changed to have a focus on supporting students with Literacy requirements for NCEA Level 1 and for University Entrance. 	<ul style="list-style-type: none"> The disruptions of the year and the concern of students regarding NCEA resulted in a change in focus to help individual students and progress to attaining the literacy requirements for Level 1 and University Entrance. Building connections with contributing schools opening dialogue on Literacy and Numeracy. Mentors working with Year 11 and Year 12 students, with a focus on Literacy. This was particularly positive. 	<ul style="list-style-type: none"> Moving the focus to raising the attainment level of the NCEA Level 1 Literacy requirement. Building further connections with contributing schools to identify foci areas and work collaboratively on these. Reporting progress to Board, Lead Team and staff. Inform parents / whanau of the importance of literacy and keep them informed of their child's progress.
Planning for next year.			
Developing a plan for ongoing tracking of students towards gaining the NCEA Level 1 Literacy requirement and relevant interventions / support for students who are at risk of not completing this, or are not tracking well towards this goal.			

Analysis of Variance Reporting 2020

continued



School Name:

Dargaville High School

School Number:

019

Strategic Aim:

Teaching Key competencies and specific skills to prepare akonga to be ready for life beyond school.

Annual Aim:

Engage students in individual learning pathways, developing a learner profile for Year 10 and Year 11 students.

Targets:

That 80% of leavers at the end of Year 13 or during the Year 13 year move on to employment, further education or further Training
The attendance rate for each term is greater than 90% for Year 9 students.

Baseline Data:

School Leaver Destination Data: Year 13 students 2019 Further Training, Tertiary Education or Work.

Anticipated Destination	%age
University	20
Polytech /other tertiary	20
Apprenticeships	7.5
Entry level work	21.25
Gap Year	6.25
Returning to school.	2.5
<i>Total</i>	<i>77.5</i>

- In 2016, 30% of the students moved on to further education (Ministry of Education Data).
- In 2017, 41% of students moved on to further education / training and 28% moved to employment (school data).

Year 9 Attendance Data for 2019:

- Term 1: 86% Term 2: 83.4% Term 3: 78.8% Term 4: 80.6%
- The overall Year 9 attendance rate for 2018 was: 82.2%

Actions
What did we do?

Outcomes
What happened?

Reasons for the variance
Why did it happen?

Evaluation
Where to next?

- Professional Development with staff about academic coaching.
- Ongoing opportunities for career education / tertiary visits..
- Gateway STP, school academies and STAR courses utilised by students.
- School based career opportunities including Moving On Day and various speakers / recruiters coming into school.
- Ongoing career information and Careers Advisor being available for students.
- Academic coaching interviews and parent teacher interviews.
- Deans and Careers advisor work with students / whanau and their pathways beyond school.
- Year 9 transition programme.
- Peer Support.
- Kahui Ako work continues and has a focus on well-being.
- Wellbeing survey conducted and results analysed. Changes implemented with staff and students consequently.
- Regular monitoring and follow-up of student attendance.
- Encouraging student involvement in leadership, cultural and sporting activities.

2020 Leavers Data: (school derived data)

Anticipated Destination	%age
University	27
Polytech /other tertiary	22
Apprenticeships	7
Entry level work	12
Gap Year	9*
Returning to school	2
Total	79

* Note: Students opting for a Gap year in 2021 have indicated moving to tertiary education in 2022.

- The goal for 2020 has been not quite been met, with 79% of students moving to further education / training or work.

2020 Year Attendance Data:

Term	Attendance Rate %age
1	77%
2	70.6%
3	69.8%
4	62.84%
Overall	70.1%

- The goal for attendance was not met for any of the terms or for the year and the attendance is lower than the 2019 attendance.

- 7% of students identified that for 2021 they would take a gap year, before moving on to further education. This percentage was included in the total.
- Careers has a high profile within our school and the Careers Advisor as well as the senior Deans work to work with students and families about pathways beyond school.
- There are always some students who are not sure what they want to do, or are waiting for examination results before confirming what they are intending to do.
- There is quite a high rate of transience, which has an impact on the attendance rate. This was exacerbated by the disruptions caused through the Covid 19 virus during 2020.

- Retain the goal, continuing to have a focus of setting pathways for students through and beyond school.
- Continuing with the Careers programme within Dargaville High School and offering a wide range of career opportunities.
- Continue to build on the Kāhui Ako achievement challenges, which has wellbeing at the core and includes student achievement.
- Further enhance the relationships and with key contributing schools and further develop a transition programme for students attending Dargaville High school, in Year 9.
- Build on the actions begun in 2018 for student and staff wellbeing, including assessment workload for students.
- Enhancing student leadership and student voice in the school.
- Undertaking a wide-ranging review of the curriculum at all year levels to ensure that there is a pathway through and beyond school for all students.
- Ongoing monitoring of attendance and working with agencies to work on possible solutions to improve attendance rates.

Planning for next year

Looking closely at our curriculum offering to ensure all students have a cohesive and contextual pathway through and beyond school.

Analysis of Variance Reporting 2020

continued



School Name: Dargaville High School **School Number:** 019

Strategic Aim: To provide high quality innovative strategies that encourage student success.

Annual Aim: Student centred culturally responsive pedagogy, including differentiation to improve attendance, engagement and learning outcomes.

Targets:
 The attendance rate for each term is greater than 90% for all students.
 65% of year 13 students eligible for the University entrance qualification will attain the qualification.
 Improve NCEA Level 2 endorsements to at least 15% of the Year 12 cohort achieving a Merit endorsement and at least 10% of the cohort achieving an Excellence endorsement.
 75% of Year 11 students sit at least 1 externally assessed standard.
 Improving Literacy and Numeracy levels in Year 9 and Year 10, achieving an effect size of 0.5 or greater over the course of the year.

Baseline Data: These are all targets that feature elsewhere as they align with other strategic goals.
 2019 Academic Data: Also, refer to the baseline data for the other annual targets.

Percentage of Year 13 attaining U.E.		Year 12 Endorsements		NCEA Level 1 Achievement	
	24%	Merit	20%	Māori	46.3%
		Excellence	0%	NZ European	66.7%

Year	Literacy (Reading) Effect Size	Literacy (Writing) Effect Size
Year 9	0.58	0.53
Year 10	-0.05	-0.21

2019 Attendance Data: Average attendance by Year level:
 Year 9: 82.2% Year 10: 73.98% Year 11: 72.05% Year 12: 71.65% Year 13: 53.63%

Actions

What did we do?

- Continued analysis of data and regular tracking of student achievement as a key agenda item in a number of meetings.
- Academic mentoring and academic interviews.
- Teacher as inquiry and an improvement focus.
- Regular professional development 'slots' including time for PLGs to meet.
- Having high expectations and encouraging aspirational student goals.
- Working on building key competencies into teacher planning.
- Having weeks of a focus on 1 of the school values / expectations.
- Junior Diploma and
- Where appropriate restorative conferences were used to deal with a number of incidents.
- Weekly attendance reports generated and discussed with the Lead Team, Deans and Form Teachers.
- Deputy Principal dealing with various agencies when dealing with ongoing attendance issues.
- Expectation to staff completing registers in a timely manner.
- Attendance Reports to Board.

Outcomes

What happened?

- 2020 Provisional Results
 - Percentage of Year 13 students achieving NCEA University entrance (Roll Based) is 35.2%.
 - 13% of Year 12 students achieved Level 2 with a Merit Endorsement.
 - No Year 12 students achieved Level 2 with an Excellence Endorsement.
 - NCEA Level 1 Achievement (Māori) = 46%
 - NCEA Level 1 Achievement (European) = 65.6%
- 2020 Attendance Data

Year Level	Average Attendance 2019
9	75.7%
10	79%
11	68.2%
12	64%
13	59.7%
- The school wide attendance rate was 69.32%.
- The attendance goal for 2020 was not achieved.

Reasons for the variance

Why did it happen?

- Few of the academic goals set for 2020 were met, although there are some areas that showed improvement, such as the percentage of students getting University Entrance.
- There were a number of factors that contributed to this. One of the main reasons was the impact and disruption of Covid-19.
- The attendance statistics for 2020 did not meet the target of 90% for any of the cohorts and each cohort, apart from Year 10 had a decrease in attendance rate compared to 2019. Year 10 was the closest group to the target with an attendance rate of 79%.
- There is a correlation between attendance and achievement, so that for a number of students, their lower attendance resulted in them missing work / assessments.
- For the academic results, several factors have had an impact. These included more regular tracking / monitoring of student progress towards NCEA and solutions being sought and being put into place to support students.
- For the attendance, a number of factors contributed to these results. Some of these were beyond the control of the school. For example having a high level of transience, with students moving to other regions often without warning.
- Also stand-downs and suspensions had an impact on the attendance.

Evaluation

Where to next?

- Continued professional development with an emphasis on teacher pedagogy and learning styles.
- Professional Development on 'Relationships First'.
- Horizontal form classes have enabled a weekly Dean - Form Teacher meeting, with a focus on academic progress.
- Staff working more individually with students in updating academic programmes to meet needs of students due to disruptions of Covid-19.
- Staff building a growth mindset and having high expectations of students.
- Respectful relationships between staff and students developed through Ara Tātou.
- Expectation of staff entering student attendance in a timely manner and following up student absences.
- Continuing to track and monitor attendance. Reporting to Lead Team, Deans and Form Teachers with termly reports to the Board.
- Continuing to refine strategies to tackle attendance including working with agencies.
- Reviewing our curriculum to ensure cohesive and contextual learning within a local curriculum.

Planning for next year.

- Leading into Curriculum Review for 2021 to ensure that we have pathways for all students through school and beyond.
- Continued emphasis on improving attendance, which could be linked to developing local curriculum.

Analysis of Variance Reporting 2020

continued



School Name:	Dargaville High School	School Number:	019
Strategic Aim:	To encompass all members of the school community, encouraging a sense of belonging and well-being which is a reflection of our wider community.		
Annual Aim:	Further embedding PB4L Restorative school-wide to increase positive behaviour and strengthen school culture.		
Target:	<ul style="list-style-type: none"> 75% of Year 9 students will not have more than 2 'major' level incidents. The rate of suspensions is lower than 15 / 1000 school wide and lower than 30 / 1000 for Māori and Pasifika students. 		
Baseline Data:	<p>2017 Suspension Data:</p> <ul style="list-style-type: none"> Overall suspension rate was 16 per 1000. Māori suspension rate was 30 per 1000. Pasifika suspension rate was 0 per 1000. <p>2018 Suspension Data:</p> <ul style="list-style-type: none"> Overall suspension rate was 41 per 1000. Māori suspension rate was 64 per 1000. Pasifika suspension rate was 0 per 1000. <p>2019 Suspension Data:</p> <ul style="list-style-type: none"> Overall suspension rate was 4.35 per 1000. Māori suspension data (2 suspensions) is 10.2 per 1000. Pasifika suspension data (0 suspensions) is 0 per 1000. 		

Actions

What did we do?

- PB4L School wide has been rejuvenated and confirmed as a behavioural strategy with restorative for our school. For our school it is called Ara Tātou.
- PB4L expectations signage installed around the school.
- The PB4L team continued to meet regularly, feeding back to staff.
- Rewards (GKs) have been introduced for students and for staff recognition postcards (ABC).
- Development and refinement of a Behaviour Management flowchart.
- Recording behaviour incidents on Kamar has been simplified.
- PB4L Restorative professional development available to staff.
- A number of staff have now been trained in restorative practices and circle training and this has been used as a staff forum.
- Recognition of student achievement (Junior Diploma).
- Where appropriate restorative conferences were utilised.
- Attendance continued to be a priority within the school.
- Working with various agencies when dealing with ongoing attendance concerns.

Planning for next year

Outcomes

What happened?

- From 2020 Kamar PB4L Data – 11 Year 9 students had more than two major incidents recorded.
- When this figure is converted to a percentage of the Year 9 cohort, it works out to be 11.4%.
- From this analysis, 88.6% of Year 9 students had no more than two major incidents during the year (2020).
- The goal was achieved in 2020.

2020 Suspension Data

Grouping	Rate (per 1000)
Whole School	9
NZ European	0
Māori	20
Pasifika	0

- The goal was achieved in 2020. In fact, throughout the whole year, there were only 5 suspensions (1 of these was suspended twice).
- The whole school and Māori suspension rates are above the 2019 rates, but still within the goals.

Reasons for the variance

Why did it happen?

- The emphasis of 2020 was to continue to embed PB4L within the school. This has included using the name Ara Tātou.
- The tone of the school has continued to improve greatly over the few years, and this has been commented on by a number of visitors.
- School assemblies, Deans Assemblies and other assemblies were utilised to convey the expectations to the students.
- The suspensions were for fighting / physical assault.

Evaluation

Where to next?

- Ara Tātou team meetings continue fortnightly to analyse data Big 5 and solution statements.
- Continued professional development and encouragement for staff to enter behaviour records onto Kamar.
- Sharing Ara Tātou matrices and for staff expectations.
- Ara Tātou Behaviour management Strategy (Behaviour Response System) aligns with PB4L strategies.
- Communication of strategies with staff and utilising restorative strategies when dealing with student behaviour concerns.
- Active participation in the Kāhui Ako 'Relationships First' PLD.
- Ara Tātou restorative professional development as available.
- Expectation of staff entering student attendance in a timely manner and following up student absences.
- Tracking and monitoring attendance. Reporting to Lead Team, Deans and Form Teachers with termly reports to the Board.
- Building student connection through moving to horizontal form classes.
- Continuing to refine strategies to tackle attendance including working with agencies.

Further embedding Ara Tātou utilising PB4L Restorative school wide so that it is used across the school consistently.

Analysis of Variance Reporting 2020

continued



School Name:	Dargaville High School	School Number:	019
Strategic Aim:	Expect and support students, through respectful relationships to strive for personal excellence and do their best in all endeavours.		
Annual Aim:	Review curriculum, and learning programmes, developing an innovative student centred, local curriculum to improve learning outcomes for all.		
Target:	<ul style="list-style-type: none"> 95% of Year 9 students will gain the end of year Junior Diploma with an achieve or higher. All of the academic targets for raising and sustaining academic achievement. 		
Baseline Data:	<p>Academic Data:</p> <ul style="list-style-type: none"> Reported elsewhere in this document. <p>2018 Junior Diploma results (Year 9):</p> <ul style="list-style-type: none"> 71.4% of students received a diploma with achieved on higher. <p>2019 Junior Diploma results (Year 9):</p> <ul style="list-style-type: none"> 73% of students received a diploma with achieved on higher. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Acknowledging student success in assemblies, the newsletter, the paper and social media. Regular Professional Learning Groups included as part of the regular staff meetings. Recognition of student achievement (Junior Diploma). High expectations of students across academic, cultural and sporting endeavours. Developing the House Building programme for the Building Academy. The introduction of new student centred cross-curricula course in a Māori context, Ngā uri a Tane. Encouraging student leadership opportunities in a variety of contexts. Ongoing professional development on cultural competencies as well as encouraging staff to attend professional development looking at pedagogy. Results of various Ministry of Education reviews - such as the NCEA review received and digested to assess implications for our school moving forward. 	<ul style="list-style-type: none"> As reported in other part of this Analysis of Variance, most of the academic goals set were not achieved. The percentage of the Year 9 cohort gaining the Junior Diploma with an achieved or higher for 2020 was 80%. While the goal for the Junior Diploma was not reached, the results are an improvement on the 2019 results. 	<ul style="list-style-type: none"> While the data collected shows varied results, overall, there has been a greater promotion of high expectations for the students and celebrating student success. Attendance is an important factor in success and some of the concerns expressed in attendance reports is that students not attending regularly struggle to complete work and therefore to achieve. 	<ul style="list-style-type: none"> Putting curriculum and timetabling out for further review / refinement, to include looking at subject / course offerings as well as time allocation of core subjects. Working with HODs and subject teachers to ensure planning and course outlines actively teach / use the key competencies. Working with HODs to develop a consistent workable assessment plan for junior core subjects. Continue to monitor the NCEA changes to keep abreast of and to prepare for these. Changes include new standards for subjects as well as the new Literacy and Numeracy standards. Planning and preparation for the NZ History course
Planning for next year.			
Continuing to build a framework of high expectations and looking deeply into our curriculum to look at what courses may need to be offered to meet student need.			

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF DARGAVILLE HIGH SCHOOL'S
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Auditor-General is the auditor of Dargaville High School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

Opinion

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

In our opinion the financial statements of the School:

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

Our audit was completed on 4 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 for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 arises from the Public Audit Act 2001.

Other information

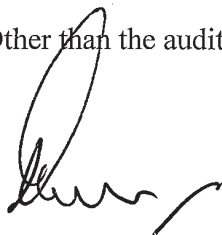
The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements 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 the School.



Steve Bennett
BENNETT & ASSOCIATES
On behalf of the Auditor-General
Whangarei, New Zealand

