

DONOVAN PRIMARY SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

Ministry Number:	2119
Principal:	Peter Hopwood
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DONOVAN PRIMARY SCHOOL

Annual Report - For the year ended 31 December 2018

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Donovan Primary School

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Jill May Wilkinson
Full Name of Board Chairperson

Peter Joseph Hopwood
Full Name of Principal

JM Wilkinson
Signature of Board Chairperson

PJ Hopwood
Signature of Principal

5/5/19
Date:

5/5/19
Date:

Donovan Primary School

Members of the Board of Trustees

For the year ended 31 December 2018

Name	Position	How Position Gained	Held Until
Jill Wilkinson	Chairperson	Elected	May 2019
Peter Hopwood	Principal	Elected	
Daniel Middlemiss	Parent Rep	Elected	May 2019
Catherine O'Connor	Parent Rep	Elected	May 2019
Kate Minehan	Parent Rep	Elected	May 2019
Kirsty Davies	Parent Rep	Elected	May 2019
Aaron Kerr	Parent Rep	Co-opted	May 2019
Karen Leadley	Staff Rep	Elected	May 2019
In Attendance: Christine McFarland	Secretary		

Donovan Primary School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	3,111,878	2,680,627	2,996,974
Locally Raised Funds	3	100,899	65,100	134,844
Interest Earned		23,623	15,000	26,415
		<u>3,236,400</u>	<u>2,760,727</u>	<u>3,158,233</u>
Expenses				
Locally Raised Funds	3	35,867	29,300	34,017
Learning Resources	4	2,121,525	1,671,237	2,024,031
Administration	5	152,896	157,571	156,836
Finance Costs		2,040	-	854
Property	6	839,013	751,775	822,915
Depreciation	7	84,017	54,000	65,399
Loss on Disposal of Property, Plant and Equipment		-	-	6,307
		<u>3,235,358</u>	<u>2,663,883</u>	<u>3,110,359</u>
Net Surplus / (Deficit)		1,042	96,844	47,874
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>1,042</u>	<u>96,844</u>	<u>47,874</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.



Donovan Primary School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,450,300	1,450,300	1,383,156
Total comprehensive revenue and expense for the year	1,042	96,844	47,874
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	28,045	-	9,570
Contribution - SNUP	-	-	9,700
Donation to MOE - Capital Works	(48,993)	-	-
Equity at 31 December	1,430,394	1,547,144	1,450,300
Retained Earnings	1,430,394	1,547,144	1,450,300
Equity at 31 December	1,430,394	1,547,144	1,450,300

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.



Donovan Primary School Statement of Financial Position

As at 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Assets				
Cash and Cash Equivalents	8	170,449	500,924	350,080
Accounts Receivable	9	139,003	113,689	113,689
GST Receivable		5,920	2,840	2,840
Prepayments		8,563	9,932	9,932
Investments	10	620,351	620,351	620,351
Funds owing for Capital Works Projects	16	-	1,141	1,141
		944,286	1,248,877	1,098,033
Current Liabilities				
Accounts Payable	12	176,667	212,027	212,027
Revenue Received in Advance	13	2,997	2,679	2,679
Provision for Cyclical Maintenance	14	-	32,911	32,911
Finance Lease Liability - Current Portion	15	10,030	2,969	2,969
Funds held for Capital Works Projects	16	-	72,306	72,306
		189,694	322,892	322,892
Working Capital Surplus/(Deficit)		754,592	925,985	775,141
Non-current Assets				
Property, Plant and Equipment	11	719,395	640,227	694,227
		719,395	640,227	694,227
Non-current Liabilities				
Provision for Cyclical Maintenance	14	31,932	17,430	17,430
Finance Lease Liability	15	11,661	1,638	1,638
		43,593	19,068	19,068
Net Assets		1,430,394	1,547,144	1,450,300
Equity		1,430,394	1,547,144	1,450,300

The above Statement of Financial Position should be read in conjunction with the accompanying notes.



Donovan Primary School

Statement of Cash Flows

For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		710,731	664,075	719,934
Locally Raised Funds		92,287	65,100	134,188
Goods and Services Tax (net)		(3,080)	-	9,503
Payments to Employees		(401,395)	(301,019)	(370,265)
Payments to Suppliers		(346,241)	(292,312)	(309,279)
Cyclical Maintenance Payments in the Year		(39,493)	-	(13,793)
Interest Received		21,852	15,000	24,988
Net cash from / (to) the Operating Activities		34,661	150,844	195,276
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(111,374)	-	(222,170)
Purchase of Investments		-	-	1,227
Net cash from / (to) the Investing Activities		(111,374)	-	(220,943)
Cash flows from Financing Activities				
Furniture and Equipment Grant		28,045	-	19,270
Finance Lease Payments		(10,805)	-	(3,557)
Funds Held for Capital Works Projects		(120,158)	-	130,479
Net cash from Financing Activities		(102,918)	-	146,192
Net increase/(decrease) in cash and cash equivalents		(179,631)	150,844	120,525
Cash and cash equivalents at the beginning of the year	8	350,080	350,080	229,555
Cash and cash equivalents at the end of the year	8	170,449	500,924	350,080

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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Donovan Primary School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

1.1. Reporting Entity

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

1.2. Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.



Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 15.

Recognition of grants

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

1.3. 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.

1.4. 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.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Accounts Receivable

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

1.9. 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.

1.10. Investments

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

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

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

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

1.11. Property, Plant and Equipment

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

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

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

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

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.



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	10–20 years
Furniture and equipment	2–50 years
Information and communication technology	4–5 years
Leased assets	3–4 years
Library resources	12.5% Diminishing value

1.12. 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.

1.13. 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.

1.14. Employment Entitlements

Short-term employee entitlements

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

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

1.15. Revenue Received in Advance

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

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

1.17. Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts 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.

1.18. 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).

1.19. Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	587,332	605,695	613,771
Teachers' salaries grants	1,797,273	1,400,000	1,711,956
Use of Land and Buildings grants	599,632	599,632	565,084
Other MoE Grants	127,641	75,300	106,163
	<u>3,111,878</u>	<u>2,680,627</u>	<u>2,996,974</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue			
Donations	31,293	23,700	58,296
Fundraising	7,572	-	4,237
Bequest & Grants	12,858	12,000	32,932
Other revenue	12,187	1,200	2,785
Trading	4,394	4,000	4,319
Activities	32,595	24,200	32,275
	<u>100,899</u>	<u>65,100</u>	<u>134,844</u>
Expenses			
Activities	24,297	25,300	26,564
Trading	4,061	4,000	4,027
Fundraising (costs of raising funds)	6,786	-	3,426
Other Expenses	723	-	-
	<u>35,867</u>	<u>29,300</u>	<u>34,017</u>
<i>Surplus for the year Locally raised funds</i>	<u>65,032</u>	<u>35,800</u>	<u>100,827</u>

4. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	50,544	74,788	45,118
Equipment repairs	17,886	3,000	11,716
Information and communication technology	10,138	13,500	20,950
Library resources	3,619	7,800	2,932
Employee benefits - salaries	2,025,783	1,561,349	1,933,659
Resource/attached teacher costs	13,555	10,800	-
Staff development	-	-	9,656
	<u>2,121,525</u>	<u>1,671,237</u>	<u>2,024,031</u>

5. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	4,385	4,000	3,869
Board of Trustees Fees	5,280	5,355	4,675
Board of Trustees Expenses	3,026	5,200	4,929
Communication	2,977	5,500	4,549
Consumables	13,627	15,100	12,079
Operating Lease	13,764	15,000	21,681
Other	8,314	11,200	9,162
Employee Benefits - Salaries	94,686	87,500	89,182
Insurance	4,447	6,100	4,225
Service Providers, Contractors and Consultancy	2,390	2,616	2,485
	<u>152,896</u>	<u>157,571</u>	<u>156,836</u>

6. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	19,476	20,000	23,278
Cyclical Maintenance Provision	21,084	-	20,980
Adjustment to the Provision	-	-	21,632
Grounds	20,818	12,600	9,435
Heat, Light and Water	26,401	19,000	25,858
Rates	4,087	4,000	3,298
Repairs and Maintenance	55,603	26,453	73,350
Use of Land and Buildings	599,632	599,632	565,084
Security	1,532	1,000	538
Employee Benefits - Salaries	90,380	69,090	79,462
	<u>839,013</u>	<u>751,775</u>	<u>822,915</u>

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

7. Depreciation of Property, Plant and Equipment

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements	36,372	20,000	28,146
Furniture and Equipment	19,538	15,000	17,799
Information and Communication Technology	17,428	15,000	14,215
Leased Assets	7,967	4,000	2,844
Library Resources	2,712	-	2,395
	<u>84,017</u>	<u>54,000</u>	<u>65,399</u>

8. Cash and Cash Equivalents

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	44,916	500,924	6,283
Bank Call Account	125,533	-	343,797
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>170,449</u>	<u>500,924</u>	<u>350,080</u>

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

9. Accounts Receivable

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	10,742	1,812	1,812
Interest Receivable	10,252	8,481	8,481
Teacher Salaries Grant Receivable	118,009	103,396	103,396
	<u>139,003</u>	<u>113,689</u>	<u>113,689</u>
Receivables from Exchange Transactions	20,994	10,293	10,293
Receivables from Non-Exchange Transactions	118,009	103,396	103,396
	<u>139,003</u>	<u>113,689</u>	<u>113,689</u>

10. Investments

The School's investment activities are classified as follows:

	2018	2018 Budget	2017
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	620,351	620,351	620,351



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	457,844	53,758	-	-	(36,372)	475,230
Furniture and Equipment	133,197	28,591	-	-	(19,538)	142,250
Information and Communication	53,728	24,089	-	-	(17,428)	60,389
Leased Assets	4,657	25,849	-	-	(7,967)	22,539
Library Resources	16,764	4,935	-	-	(2,712)	18,987
Work in Progress	28,037	-	(28,037)	-	-	-
Balance at 31 December 2018	694,227	137,222	(28,037)	-	(84,017)	719,395

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	624,420	(149,190)	475,230
Furniture and Equipment	366,629	(224,379)	142,250
Information and Communication Technology	284,627	(224,238)	60,389
Leased Assets	34,383	(11,844)	22,539
Library Resources	58,950	(39,963)	18,987
Balance at 31 December 2018	1,369,009	(649,614)	719,395

The net carrying value of equipment held under a finance lease is \$22,539 (2017: \$4,657)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2017	\$	\$	\$	\$	\$	\$
Building Improvements	371,670	114,320	-	-	(28,146)	457,844
Furniture and Equipment	112,361	38,635	-	-	(17,799)	133,197
Information and Communication	31,387	36,556	-	-	(14,215)	53,728
Leased Assets	7,501	-	-	-	(2,844)	4,657
Library Resources	20,844	4,622	(6,307)	-	(2,395)	16,764
Work in Progress	-	28,037	-	-	-	28,037
Balance at 31 December 2017	543,763	222,170	(6,307)	-	(65,399)	694,227

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2017	\$	\$	\$
Building Improvements	570,662	(112,818)	457,844
Furniture and Equipment	338,038	(204,841)	133,197
Information and Communication	260,538	(206,810)	53,728
Leased Assets	8,534	(3,877)	4,657
Library Resources	54,015	(37,251)	16,764
Work in Progress	28,037	-	28,037
Balance at 31 December 2017	1,259,824	(565,597)	694,227

12. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	17,859	76,207	76,207
Accruals	4,975	4,539	4,539
Banking staffing overuse	12,678	16,920	16,920
Employee Entitlements - salaries	118,009	103,395	103,395
Employee Entitlements - leave accrual	23,146	10,966	10,966
	<u>176,667</u>	<u>212,027</u>	<u>212,027</u>
Payables for Exchange Transactions	<u>176,667</u>	<u>212,027</u>	<u>212,027</u>
	<u>176,667</u>	<u>212,027</u>	<u>212,027</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Other	2,997	2,679	2,679
	<u>2,997</u>	<u>2,679</u>	<u>2,679</u>

14. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	50,341	50,341	27,839
Increase to the Provision During the Year	21,084	-	21,632
Adjustment to the Provision	-	-	20,980
Use of the Provision During the Year	(39,493)	-	(20,110)
Provision at the End of the Year	<u>31,932</u>	<u>50,341</u>	<u>50,341</u>
Cyclical Maintenance - Current	-	32,911	32,911
Cyclical Maintenance - Term	<u>31,932</u>	<u>17,430</u>	<u>17,430</u>
	<u>31,932</u>	<u>50,341</u>	<u>50,341</u>

15. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	11,705	3,303	3,303
Later than One Year and no Later than Five Years	12,505	1,702	1,702
Later than Five Years	-	-	-
	<u>24,210</u>	<u>5,005</u>	<u>5,005</u>

16. Funds Held for Capital Works

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

		BOT Contribution/ (Write-off to R&M)				
	2018	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
MOE Roof and Heating Upgrade	<i>Completed</i>	(1,141)	4,910	3,769	-	-
MOE Cloakbay upgrade	<i>Completed</i>	72,306	22,261	101,874	7,307	-
Totals		71,165	27,171	105,643	7,307	-

		BOT Contribution/ (Write-off to R&M)				
	2017	Opening Balances	Receipts from MoE	Payments		Closing Balances
		\$	\$	\$		\$
MOE Roof and Heating Upgrade	<i>In progress</i>	(1,160)	63,465	63,446	-	(1,141)
MOE Electrical Board	<i>Completed</i>	447	-	320	(127)	-
MOE Cloakbay upgrade	<i>In progress</i>	-	200,000	127,694	-	72,306
Totals		(713)	263,465	191,460	(127)	71,165

17. 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.

18. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	5,280	4,675
Full-time equivalent members	0.27	0.28
<i>Leadership Team</i>		
Remuneration	332,979	324,737
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	338,259	329,412
Total full-time equivalent personnel	3.27	3.28

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130-140	130 - 140
Benefits and Other Emoluments	3-4	3 - 4
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
110 - 120	-	-
100 - 110	-	-
	-	-

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

19. 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:

	2018 Actual \$	2017 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into an contract agreements for capital works .

The school has committed an amount of \$15,308 for excavation & site works. The work was completed in early 2019.

(Capital commitments at 31 December 2017: Roof, Heating & Cloakbay upgrade)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of a photocopier;

	2018 Actual \$	2017 Actual \$
No later than One Year	-	8,697
Later than One Year and No Later than Five Years	-	-
	-	8,697

22. 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.

23. Financial Instruments

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

Loans and Receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	170,449	500,924	350,080
Receivables	139,003	113,689	113,689
Investments - Term Deposits	620,351	620,351	620,351
Total Loans and Receivables	<u>929,803</u>	<u>1,234,964</u>	<u>1,084,120</u>

Financial liabilities measured at amortised cost

Payables	176,667	212,027	212,027
Finance Leases	21,691	4,607	4,607
Total Financial Liabilities Measured at Amortised Cost	<u>198,358</u>	<u>216,634</u>	<u>216,634</u>

24. Events After Balance Date

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

25. Comparatives

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



Kiwisport Statement for Annual Report

Kiwisport is a Government funding initiative to support participation in organised sport. In 2018 Donovan Primary received \$6281.00. The funding was spent on:-

Tough Kids

Swimming

Hockey training

Cricket training

And various sporting activities eg, Touch, Netball, Flippaball, Cricket, Volleyball, Hockey and Miniball. There have been an increased number of children participating in these sporting codes.

Our numbers of children participating in organised sport is hard to judge with a number of children belonging to community sports clubs.

DONOVAN PRIMARY

Statement of Variance 2018

Nag 1 Student Achievement

Aim To offer effective teaching and programme practices that implement the New Zealand Curriculum and to use Curriculum Levels to support progress and achievement in the Curriculum for Years 1 - 6

NAG 1	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
To improve student achievement in literacy by providing quality and effective Reading, Writing and Oral Language programmes	<ul style="list-style-type: none"> To implement intervention strategies to raise achievement across the school in Literacy, to assist us in reaching achievement targets To consolidate and reinforce the Curriculum Achievement Plan so that it is embedded in the school culture Consolidating the work with ALL inquiry team with emphasis on monitoring and evaluating systems so we can be self managing 	<ul style="list-style-type: none"> We run intervention groups for our target groups and implemented ALL into Year 2 area of the school when we had larger groups of priority learners. Our work on Curriculum Achievement Plan has been minimal, the work had already been done. We need to keep any new staff aware of progress. The change in National Standards has affected it slightly. We have successfully run Year 2 interventions in ALL. These were successful in accelerating nearly all the targeted priority learners.
To improve student achievement in Numeracy by providing quality and effective Numeracy programmes	<ul style="list-style-type: none"> To implement intervention strategies to raise achievement across the school in Numeracy, to assist us in reaching the achievement target To consolidate and reinforce the Curriculum Achievement Plan so that it is embedded in the school culture Assess impact of curriculum framework on achievement, with particular emphasis on Year 5 and 6 Engage in ALL2 	<ul style="list-style-type: none"> Numeracy Interventions were run in Year 4/5/6 with quite good results. We were able to continue this with more children as the project finished. Some work has been completed as we evaluated Year 5/6 results. We were very pleased with Year 6 results but found holes in learning in Year 5 Cohort.
To develop a school wide curriculum framework to deliver the New Zealand Curriculum	<ul style="list-style-type: none"> Technology and look at delivery within school Investigate all assessment practices in relation to all other learning areas Implement Digital Technology curriculum Increase staff competency in Te Reo Investigate idea around creating a place for our Maori community to meet Trial new Curriculum teams To bring Curriculum alive for all learners 	<ul style="list-style-type: none"> Digital Technology Curriculum work has started. We had outside facilitator work with staff to start integrating it into classroom planning. We have stalled on a Maori Meeting place due to the late finish of roll growth classrooms. This work will continue in 2019. New Curriculum teams have mostly worked successfully, especially in regard to rewrites.

Statement of Variance 2018

Nag 2 Documentation & Self Review

AIM Maintain and develop the school self review process. Maintain relations within the school community using the New Zealand Curriculum to monitor student progress and achievement

NAG 2	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
Board of Trustees creates appropriate document that supports the school in moving forward	<ul style="list-style-type: none"> ● Present Charter to parent community at February Parent Meeting ● Sustaining our work around engaging and involving our Community ● To ensure our Charter and Student Achievement is the focus of all BOT work ● Report to the community on Student Achievement ● To introduce new reporting systems to parents ● Prepare community/BOT for succession planning 	<ul style="list-style-type: none"> ● Our Charter was presented to the community in February 2018 ● We have re-instated our Consultation Group to get more input and community engagement. ● We have made some headways in achievement being meaningful and purposeful to the BOT and have done this through implementing a new evaluative process to all reports. ● New report formats have been implemented and used twice in 2018. New Learning Journals replaced Portfolios. We sought community feedback at mid year to see how they were perceived which was successful. ● New potential members have been visiting BOT meeting to see if they would be interested. Regular updates in Newsletters as to elections 2019 and a Parent Info Evening planned for February 2019.
For the Board of Trustees to continually focus on self review	<ul style="list-style-type: none"> ● Sustain and improve BOT communication ● To strengthen the Board Talk as an important communication tool ● Imbed highly effective meeting procedures; Agenda format and linking to achievement ● Ensure BOT policies and procedures are fit for purpose and effective ● Embedding new structure for strategic planning ● Investigating and implementing feedback from external audit 	<ul style="list-style-type: none"> ● BOT email address was formed. Dropbox is growing in use. ● BOT Talk now appears inside the school newsletter. ● We have adjusted agenda to help use time effectively and be more evaluative in our practices. ● Policies have been reviewed regularly and we are up to date with our reviewing cycle. ● Strategic planning structure has undergone initial changes for forming the 2019 Strategic Plan. ● We have kept in mind any useful recommendations from External Evaluators.
Leadership team creates documents that raise achievement	<ul style="list-style-type: none"> ● Create rubrics that enhance curriculum levels and guide delivery by teachers ● Personalise RAP's in each classroom 	<ul style="list-style-type: none"> ● We have continued to use/promote Raising Achievements Plan per classroom so the teachers are planning to meet the needs of priority learners.

Statement of Variance 2018

Nag 3

Personnel

Aim

Encourage Professional Development and Innovative Teaching and to foster a highly effective Board of Trustees

NAG 3	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
Provide appropriate professional development for all staff	<ul style="list-style-type: none"> Look at Science needs across school Implement new professional standards for teachers (Education Council) Develop innovative collaborative teaching Train staff with respect to restraint training Sustain the ALL3 approach as part of in-class work First Aid training Introduce ALIM2 Train junior staff in 'play based' learning 	<ul style="list-style-type: none"> Science has started and will be completed in 2019. The new 6 standards (Ed Council) have been installed into appraisal process. We have incorporated some more collaborative practices into Year 5/6 area, especially around Maths delivery. Restraint training was held with Gary Pilsworth ALL3 was successfully implemented in juniors. First Aid training was completed by all teaching and non teaching staff in Term 1. ALiM2 was run in Year 4/5/6 with in-class groups. Junior staff did attend Playbased training in Cromwell in Term 1.
To have a well informed and trained Board of Trustees	<ul style="list-style-type: none"> BOT should be actively co-opting to ensure low turn over of members and better transition. BOT should have a Chairperson training in preparation for stepping into role. Continue to enhance our reporting achievement to the board Continue to link our actions as a Board to Charter/ Annual Plan 	<ul style="list-style-type: none"> BOT have co-opted one new member to assist with finances and been working on promoting future vacancies. Approaches have been made to move a Deputy Chair into place-following elections 2019. Much progress has been achieved in the area of reporting to BOT. We have reported ALiM/ALL/OTJ in Reading, Writing and Maths and 2 curriculum frameworks. After successful community consultation we have created 3 broad goals to work our Strategic Plan.

Statement of Variance 2018

Nag 4 Finance and Property

Aim Continue to monitor school development and maintenance, achieving strategic objectives outlined in the school charter. Manage school finances, access and allocate appropriate resources

NAG 4	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
Maintain and develop our existing buildings and infrastructure	<ul style="list-style-type: none"> Updating entrances on Drury Lane Reroofing library and repair to covered in walkway roofs External painting of E and F Blocks Rooms 8 and 9 upgrade to be completed Work with the Ministry on two new roll increase classrooms Update kitchen facilities in staffroom Continue work on drainage of back field Complete the cloak bay upgrade in Block B 	<ul style="list-style-type: none"> Entrance has been remodelled with path, screens, landscaping, bollards. Signage is yet to happen in 2019. Library has been re-roofed. Walkways have been moved to the end of 5YA. E/F Block external painting completed. Room 8/9 has been quoted and set to start January 2019. Roll growth classrooms through MOE have been completed and are now in use. Kitchen (staffroom) has been moved down the list to 2019. Back field work has continued. Blk B cloak bay has successfully been completed in 2018.
Manage school finances prudently and all allocations assist raising achievement	<ul style="list-style-type: none"> Maintain a sound financial basis BOT to provide funding to raise achievement for targeted learning needs Review funding options Train new BOT members in finance Plan for new government policy on school donations Utilise ILT yearly funding for schools 	<ul style="list-style-type: none"> We have successfully managed our budget and had a successful audit result. This year we haven't applied externally for funding.

Statement of Variance 2018

Nag 5 Health & Safety

Aim Maintain student achievement by providing a positive, safe and secure learning environment for all students and staff

NAG 5	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
Provide a safe physical and emotional environment for students and adults	<ul style="list-style-type: none"> • Maintain and review school wide Behaviour Management Plan • Training in IEP Process and maintaining rigorous register of special and moderate needs • To discuss the opportunities we provide to enhance a positive workplace for staff and students • To look at inclusive practices for all children particularly those with special and cultural 	<ul style="list-style-type: none"> • BOT have started work on Well-being Surveys for learners and staff for Term 1, 2019 • Special needs spreadsheet has been started with Learning Support Co-ordinator.
Develop and review as appropriate, health and safety legislation, policy and procedure	<ul style="list-style-type: none"> • Board of Trustees to be regularly reported to about Health & Safety issues • To review and maintain current procedures around hazard identification and system checks • Health and Safety committee including elected Staff representative to meet on regular basis 	<ul style="list-style-type: none"> • BOT have received monthly reports of patterns and frequency of injuries. • H/S Committee has met each term. They have implemented new ladder systems into the school with permanent attachments to buildings for greater safety.

Statement of Variance 2018

Nag 6 Legislation

Aim Provide leadership and governance and comply with all current legislative obligations

NAG 6	OBJECTIVE	EFFECTIVENESS
Strategic Direction		
To follow legislative guidelines	<ul style="list-style-type: none"> Utilise training opportunities that are offered through STA Board of Trustees to keep abreast with Education Act and associated acts Keep informed around New Teacher's Council requirements and process 	<ul style="list-style-type: none"> BOT have taken quite a few training opportunities with STA and ERO. MOE Bulletins have been sent to all members electronically
The Board of Trustees to be fully aware and active in NAG 2	<ul style="list-style-type: none"> Keep informed about Curriculum development Board of Trustees to fully understand planning and reporting and where the Charter fits Update new Board of Trustees members about Nag 2 requirements Update new Board of Trustees members about Curriculum Development 	<ul style="list-style-type: none"> BOT have been reported to with new Curriculum framework in The Arts and PE/Health BOT have reformatted Charter to be ready for changes in 2020. They have set new goals following extensive community consultation. BOT have started to use Edge data as part of their being informed in Nag 2

2018 TARGETS

General Aims Reading Target Year 2 Group

General Aims

Target

Y2 Boys Reading

To raise achievement across Y2 boys Reading levels

31% are achieving lower than the expected levels in Writing

44% are achieving lower than the expected levels in Reading

Our aim is to have over 20% of our Y2 boys reading at expected levels.

YEAR 2 Cohort

17 students took part in this intervention and completed it.

1 student remained 'below' curriculum level but did however, progress 7 reading levels (6%)

14 students accelerated from 'below' curriculum level to 'at' curriculum level (82%)

2 students accelerated from 'below' curriculum level to 'above' curriculum level (12%)

94% of students who were in this intervention achieved 'at' or 'above' the curriculum level.

School wide 87.9 % of Year 2 students are achieving 'at' or 'above' the curriculum level for reading.

Report on Reading Target Year 2 Group

Actions taken to achieve the target

* Teachers were aware of the students identified to be part of the Reading Intervention. These students made up the ALL 3 intervention group that was taken by the individual class teacher. The intervention was on top of their daily classroom reading programme.

* Students' initial data that was collected to provide a benchmark was the students' current Running Record score, Marie Clay Word Reading, Letter Identification, and Burt Word Assessment. The same tests were repeated and used as exit data.

* The intervention was an ALL3 in-class intervention and was taken by the class teacher at the same time each day. The students were seen as a group for a focused reading session taken in class for approx 15 minutes 4 days a week: Monday-Thursday.

* All parents were contacted by the class teacher explaining the intervention.

* Parent and student voice was taken at the beginning of the intervention and again at the end.

* The target is to have at least 20% of these learners performing "at" or "above" the expected reading level for a Year 2 student

The Programme

An example of the different activities within a teacher's ALL3 15 minute reading programme:

Reading warmup: Students select a couple of pages from a Browsing Book and read to themselves using a whisper phone, focusing on how their reading sounded, e.g. smooth like talking.

Phonics Focus: Students have whiteboards/pens and the teacher calls out CVC/CVCC words that they have to write quickly and accurately.

High Frequency Word Bingo/Fly Swat: Encouraging fast and fun recognition of high frequency words.

Dictation: Silly Sentences on whiteboards.

Phonics Hangman: Identifying and utilising phonic to create words.

Book Focus: Read a page with a specific learning focus e.g. inflection or phrasing.

Magnetic letters: CVC word practice and sentence construction.

In class, the teachers noticed that the children's attitude towards reading (during ALL3) made a noticeable positive shift and carried over to the classroom reading programme. The students were excited about reading, were more on-task during their reading rotations, were more likely to read aloud to their peers and select to read independently during Free Choice time. Parents noticed that reading at home was no longer a "struggle" or a "fight" and enjoyment in reading was coming through for both parent and child.

2018 TARGETS

General Aim

To assist at risk learners in Year 4 and 5 in Maths, with particular focus on male learners

24% of Year 4 learners are achieving lower than expected in Maths

22% of Year 5 learners are achieving lower than expected in Maths

Our aim is to have 85% of our Year 4 and 5 learners achieving at expected levels

YEAR 4 Maths Cohort

From 2017 Maths data 13 students were identified as 'below' and 2 students as 'well below' in this curriculum area.

* 4 of these students identify as Maori

* 10 students showed accelerated progress

~ 1 student went from 'well below' to 'at'

~ 9 students went from 'below' to 'at'

~ 1 student went from 'well below' to below'

* 4 students remain 'below'

* All Maori students moved from 'below' to 'at'

While not achieving our target of having at least 85% of students achieving 'at' or 'above' the standard for maths. We did achieve accelerated progress for 11 students (73.33%).

School wide for 2018 85.5% of Year 4 students are achieving at the expected level.

Year 5 Cohort

From 2017 Maths data 15 students were identified as 'below' and 4 students as 'well below' in this curriculum area.

* 3 of these students identify as Maori

* 10 students showed accelerated progress and went 'below' to 'at'

* 5 students remain 'below'

* 4 students remain at 'well below' Of these 4 students: 3 are receiving or have received In-class Support for Special Education services. The 4th student has been reclassified as Year 5 for 2019 due to their learning needs.

* 2 Maori students moved from 'below' to 'at' with 1 remaining a 'below'

While not achieving our target of having at least 85% of students achieving 'at' or 'above' the standard for maths. We did achieve accelerated progress for 10 students (66.66%).

School wide 71.4% of Year 5 students are achieving at the expected level.

Report on Maths Target Year 4 & 5 Group

Actions taken to achieve the target were:

Teachers were aware of the students and their entry levels. The students were catered for in the classroom by being in ability-based Maths teaching groups when they were not working with the teacher.

All parents were contacted by letter explaining the intervention and how they could help their child.

Data was gathered using JAM, GloSS, PAT, Basic Facts results and OTJ as well as data from the end of 2017. The Year 4 teachers concentrated on Basic Facts and Number Knowledge as lack of this knowledge was hindering progress. The Year 5 teachers had their own focus group and catered their lessons to the greatest need. A particular need was for the students to be able to unpack and solve word problems.

Where possible each group was seen 4x a week for 30 minutes. The intervention ran for 14 weeks.

A number of Year 5 students worked with a Teacher's Aid each morning on a Basic Facts programme.

At the end of the intervention all students were retested using GLoSS.

The Programme

Year 4 students:

The majority of teaching sessions initially were based on developing all areas of number knowledge. This included basic facts, number identification, writing numbers, sequence and order and place value. This then lead into strategy teaching in add/sub, mult/div and a focus on applying the knowledge. Each session consisted of several activities across the number knowledge areas and a practise at the student's basic facts certificate in preparation for their weekly Friday testing. Sessions were 20-30 minutes long with each session starting with the basic facts certificates. Strategies for gaining a quick recall of basic facts were explicitly taught using visuals and materials before moving to the abstract (flash cards and number or word problems). All children were actively engaged using materials and their learning goals were visited often, so they could see what they had achieved and what they still needed to work on.

Year 5 students:

Each teaching session consisted of 5-8 minutes of needs based Numeracy Knowledge. Then a 20-minute strategy lesson which included or ended with a word problem. Students had Strategy Pathways which were filled in as the intervention progressed so both they and the teacher could see their progress and what still needed to be covered. Each session ended with a Reflection and Celebration of Learning. All areas of numeracy were covered with a focus of putting problems into relevant contexts.

Participation was an expectation and lots of verbal and non-verbal positive reinforcement supported the growth in risk taking.

Classroom teachers noted the students became more confident at taking part in discussions in their groups in class as their learning progressed, they were seeing themselves as mathematicians, even when they remained below the expected level for their time at school.

APPENDIX

Supporting documents that assist Donovan Primary to raise Achievement and provide a quality workplace which is safe and inclusive.

- Education Act 1989
- Amendments to NAG's 2012
- 5YP and 10Y Property Plans
- Donovan Primary Charter
 - Strategic Plan
 - Annual Plan
- School Budget
- Donovan Primary Curriculum Framework
- Donovan Primary Assessment Schedule
- Donovan Primary Organisation Booklet
 - School Behaviour Plan
 - Organisation detail
- Corporate Responsibility
- Donovan Primary Policies
- Donovan Primary Performance Management Systems
- Job Descriptions
- Donovan Primary Key Competencies Definitions
- Newsletters
- Classroom Manager
 - Achievement Data
 - Special Needs Register
- Self Review Framework



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF DONOVAN PRIMARY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Donovan Primary School (the School). The Auditor-General has appointed me, G N Thomas, using the staff and resources of BDO Invercargill, 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 3 to 20, that comprise the statement of financial position as at 31 December 2018, 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 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 5 May 2019. 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 of Trustees 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 of Trustees for the financial statements

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



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

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the BOT listing on page 2, and the analysis of variance, and kiwisport paragraph included on pages 21 to 30, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

G N Thomas
BDO Invercargill
On behalf of the Auditor-General
Invercargill, New Zealand