



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

Ministry Number:	3188
Principal:	Sonia Gianelly
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DOVEDALE SCHOOL

Annual Report - For the year ended 31 December 2019

Index

Page	Statement
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	Financial Statements
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<u>1</u>	Statement of Responsibility
<u>2</u>	Board of Trustees
<u>3</u>	Statement of Comprehensive Revenue and Expense
<u>4</u>	Statement of Changes in Net Assets/Equity
<u>5</u>	Statement of Financial Position
<u>6</u>	Statement of Cash Flows
<u>7</u>	Statement of Accounting Policies
<u>12</u>	Notes to the Financial Statements

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
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Dovedale School

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Toby Scorrar

Full Name of Board Chairperson



Board Chairperson

20 June 2020

Date:

Sonia Gianelly

Full Name of Principal



Principal

20 June 2020

Date:

Dovedale School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How Position Gained	Held Until
Toby Scorrar	Chairperson	Elected	May 2022
Sonia Gianelly	Principal	ex Officio	
Marcel van Reenan	Parent Rep	Elected	May 2022
Robyn Roxburgh	Parent Rep	Elected	May 2022
Harley Barrett	Parent Rep	Elected	May 2022
Leif Pickwell	Parent Rep	Elected	May 2022
Brent Boyce	Chairperson	Elected	May 2019
Tracy Rigby	Parent Rep	Elected	May 2019
Nic Jenkins	Staff Rep	Elected	May 2022

Dovedale School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	469,023	396,305	421,320
Locally Raised Funds	3	31,531	41,390	34,023
Interest Income		740	715	762
		<u>501,294</u>	<u>438,410</u>	<u>456,105</u>
Expenses				
Locally Raised Funds	3	1,957	-	2,748
Learning Resources	4	310,656	237,662	242,188
Administration	5	73,691	65,720	73,754
Finance Costs		-	-	363
Property	6	107,640	114,443	118,030
Depreciation	7	17,612	15,000	20,269
Loss on Disposal of Property, Plant and Equipment		-	-	460
		<u>511,556</u>	<u>432,825</u>	<u>457,812</u>
Net Surplus / (Deficit)		(10,262)	5,585	(1,707)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(10,262)</u>	<u>5,585</u>	<u>(1,707)</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.

Dovedale School**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	228,411	228,411	229,190
Total comprehensive revenue and expense for the year	(10,262)	5,585	(1,707)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	1,712	-	928
Equity at 31 December	219,861	233,996	228,411
Retained Earnings	219,861	233,996	228,411
Equity at 31 December	219,861	233,996	228,411

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.

Dovedale School

Statement of Financial Position

As at 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	301,203	71,341	50,756
Accounts Receivable	9	25,305	14,739	14,739
GST Receivable		-	1,449	1,449
Prepayments		3,591	4,324	4,324
		<u>330,099</u>	<u>91,853</u>	<u>71,268</u>
Current Liabilities				
GST Payable		32,975	-	-
Accounts Payable	11	24,553	32,552	32,552
Provision for Cyclical Maintenance	12	2,505	15,403	15,403
Painting Contract Liability - Current Portion	13	7,159	7,159	7,159
Finance Lease Liability - Current Portion	14	1,433	1,538	1,538
Funds held in Trust	15	-	1,275	1,275
Funds held for Capital Works Projects	16	230,223	-	-
		<u>298,848</u>	<u>57,927</u>	<u>57,927</u>
Working Capital Surplus/(Deficit)		31,251	33,926	13,341
Non-current Assets				
Property, Plant and Equipment	10	232,421	233,594	248,594
		<u>232,421</u>	<u>233,594</u>	<u>248,594</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	35,383	32,031	32,031
Painting Contract Liability	13	7,779	527	527
Finance Lease Liability	14	649	966	966
		<u>43,811</u>	<u>33,524</u>	<u>33,524</u>
Net Assets		<u>219,861</u>	<u>233,996</u>	<u>228,411</u>
Equity		<u>219,861</u>	<u>233,996</u>	<u>228,411</u>

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

Dovedale School
Statement of Cash Flows
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		120,022	108,700	127,824
Locally Raised Funds		31,531	41,390	34,023
Goods and Services Tax (net)		34,424	-	3,997
Payments to Employees		(71,832)	(53,733)	(64,939)
Payments to Suppliers		(84,226)	(76,487)	(62,991)
Cyclical Maintenance payments in the Year		-	-	(2,827)
Interest Received		721	715	798
Net cash from / (to) the Operating Activities		30,640	20,585	35,885
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		-	-	(4,418)
Net cash from the Investing Activities		-	-	(4,418)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,712	-	928
Finance Lease Payments		(1,861)	-	(2,448)
Painting contract payments		(8,992)	-	(16,732)
Funds Administered on Behalf of Third Parties		(1,275)	-	1,275
Funds held for Capital Works Projects		230,223	-	428
Net cash from Financing Activities		219,807	-	(16,549)
Net increase/(decrease) in cash and cash equivalents		250,447	20,585	14,918
Cash and cash equivalents at the beginning of the year	8	50,756	50,756	35,838
Cash and cash equivalents at the end of the year	8	301,203	71,341	50,756

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 which form part of these financial statements.

Dovedale School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

1.1. Reporting Entity

Dovedale 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 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information #REF!

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 10.

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 12.

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 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. 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.

1.6. 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.

1.7. Accounts Receivable

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

Prior Year Policy

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

1.8. Investments

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

Prior Year Policy

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

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

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

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

1.9. 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.

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	20-40 years
Furniture and equipment	2-20 years
Information and communication technology	4-5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

1.10. 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.

1.11. 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.

1.12. 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

1.13. 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).

1.14. 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.

1.15. 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.

1.16. Budget Figures

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

1.17. 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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operational grants	108,498	106,000	113,703
Teachers' salaries grants	287,362	222,157	222,157
Use of Land and Buildings grants	61,639	65,448	65,448
Other MoE Grants	11,524	2,700	20,012
	<u>469,023</u>	<u>396,305</u>	<u>421,320</u>

3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations	5,964	-	7,569
Fundraising	3,384	6,000	-
Other revenue	17,434	16,390	21,839
Trading	4,630	4,000	4,393
Activities	119	15,000	222
	<u>31,531</u>	<u>41,390</u>	<u>34,023</u>
Expenses			
Activities	288	-	215
Trading	1,669	-	2,199
Fundraising (costs of raising funds)	-	-	334
	<u>1,957</u>	<u>-</u>	<u>2,748</u>
<i>Surplus for the year Locally raised funds</i>	<u>29,574</u>	<u>41,390</u>	<u>31,275</u>

4. Learning Resources

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	19,476	12,655	16,332
Information and communication technology	2,365	1,700	1,669
Library resources	-	500	351
Employee benefits - salaries	287,809	222,307	219,814
Staff development	1,006	500	4,022
	<u>310,656</u>	<u>237,662</u>	<u>242,188</u>

5. Administration

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	3,167	2,967	3,875
Board of Trustees Fees	990	1,500	1,681
Board of Trustees Expenses	291	200	469
Communication	2,308	2,120	2,538
Consumables	6,976	7,050	7,826
Operating Lease	106	1,000	-
Other	9,852	8,857	8,251
Employee Benefits - Salaries	43,531	36,000	44,715
Insurance	3,800	3,426	1,779
Service Providers, Contractors and Consultancy	2,670	2,600	2,620
	<u>73,691</u>	<u>65,720</u>	<u>73,754</u>

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cyclical Maintenance Provision	6,698	12,000	9,321
Adjustment to the Provision	-	-	2,669
Grounds	1,122	1,000	13,822
Heat, Light and Water	4,503	5,000	5,449
Rates	3,091	3,412	2,753
Repairs and Maintenance	13,359	10,000	(4,568)
Use of Land and Buildings	61,639	65,448	65,448
Employee Benefits - Salaries	17,228	17,583	23,136
	<u>107,640</u>	<u>114,443</u>	<u>118,030</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.

7. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	4,395	2,500	4,395
Furniture and Equipment	7,066	7,000	8,996
Information and Communication Technology	3,060	3,000	3,432
Leased Assets	1,887	1,500	2,108
Library Resources	1,204	1,000	1,338
	<u>17,612</u>	<u>15,000</u>	<u>20,269</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	25	-	25
Bank Current Account	272,391	71,341	24,985
Bank Call Account	2,498	-	-
Short-term Bank Deposits	26,289	-	25,746
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>301,203</u>	<u>71,341</u>	<u>50,756</u>

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

Of the \$301,203 Cash and Cash Equivalents, \$230,223 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Interest Receivable	26	7	7
Banking Staffing Underuse	8,695	-	-
Teacher Salaries Grant Receivable	16,584	14,732	14,732
	<u>25,305</u>	<u>14,739</u>	<u>14,739</u>
Receivables from Exchange Transactions	26	7	7
Receivables from Non-Exchange Transactions	25,279	14,732	14,732
	<u>25,305</u>	<u>14,739</u>	<u>14,739</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	87,860	-	-	-	-	87,860
Building Improvements	110,178	-	-	-	(4,395)	105,783
Furniture and Equipment	28,475	-	-	-	(7,066)	21,409
Information and Communication	7,547	-	-	-	(3,060)	4,487
Leased Assets	2,490	1,439	-	-	(1,887)	2,042
Library Resources	12,044	-	-	-	(1,204)	10,840
Balance at 31 December 2019	248,594	1,439	-	-	(17,612)	232,421

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	87,860	-	87,860
Building Improvements	163,961	(58,178)	105,783
Furniture and Equipment	129,224	(107,815)	21,409
Information and Communication	21,389	(16,902)	4,487
Leased Assets	4,085	(2,043)	2,042
Library Resources	34,006	(23,166)	10,840
Balance at 31 December 2019	440,525	(208,104)	232,421

The net carrying value of equipment held under a finance lease is \$2,042 (2018: \$2,490)

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2018						
Land	87,860	-	-	-	-	87,860
Building Improvements	114,573	-	-	-	(4,395)	110,178
Furniture and Equipment	36,378	1,501	(408)	-	(8,996)	28,475
Information and Communication	11,031	-	(52)	-	(3,432)	7,547
Leased Assets	1,951	2,647	-	-	(2,108)	2,490
Library Resources	10,465	2,917	-	-	(1,338)	12,044
Balance at 31 December 2018	262,258	7,065	(460)	-	(20,269)	248,594

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2018			
Land	87,860	-	87,860
Building Improvements	163,961	(53,783)	110,178
Furniture and Equipment	129,225	(100,750)	28,475
Information and Communication	21,389	(13,842)	7,547
Leased Assets	6,325	(3,835)	2,490
Library Resources	34,006	(21,962)	12,044
Balance at 31 December 2018	442,766	(194,172)	248,594

11. Accounts Payable

	2019 Actual	2019 Budget (Unaudited)	2018 Actual
	\$	\$	\$
Operating creditors	4,359	12,385	12,385
Accruals	2,492	2,386	2,386
Employee Entitlements - salaries	16,584	14,732	14,732
Employee Entitlements - leave accrual	1,118	3,049	3,049
	24,553	32,552	32,552
Payables for Exchange Transactions	24,553	32,552	32,552
	24,553	32,552	32,552

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	47,434	47,434	38,271
Increase/ (decrease) to the Provision During the Year	6,698	-	9,321
Adjustment to the Provision	-	-	2,669
Use of the Provision During the Year	(16,244)	-	(2,827)
Provision at the End of the Year	37,888	47,434	47,434
Cyclical Maintenance - Current	2,505	15,403	15,403
Cyclical Maintenance - Term	35,383	32,031	32,031
	37,888	47,434	47,434

13. Painting Contract Liability

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Liability	7,159	7,159	7,159
Non Current Liability	7,779	527	527
	14,938	7,686	7,686

The Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering a twelve year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings, with regular maintenance in subsequent years. The agreement has an annual commitment of \$6,698. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

14. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	1,581	1,710	1,710
Later than One Year and no Later than Five Years	696	1,024	1,024
	2,277	2,734	2,734

15. Funds Held in Trust

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	1,275	1,275
	-	1,275	1,275

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.

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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Water tank project	In Progress	-	6,750	6,254	-	496
ILE Improvements	In Progress	-	244,381	14,654	-	229,727
Totals		-	251,131	20,908	-	230,223

Represented by:

Funds Held on Behalf of the Ministry of Education

230,223

230,223

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Spouting	Completed	(428)	596	168	-	-
Totals		(428)	596	168	-	-

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, and the Principal.

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	990	1,681
Full-time equivalent members	0.10	0.10
<i>Leadership Team</i>		
Remuneration	107,143	98,944
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	108,133	100,625
Total full-time equivalent personnel	1.10	1.10

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100-105	90 - 100
Benefits and Other Emoluments	3-5	0 - 0
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	2019 FTE Number	2018 FTE Number
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:

	2019 Actual \$	2018 Actual \$
Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into a contract for \$234,647 for ILE upgrades to Ministry owned buildings. The Board has received funding from the Ministry of Education for these works, refer to Note 16.
(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into any operating contracts:

(a) operating lease of a photocopier in 2018.

	2019 Actual \$	2018 Actual \$
No later than One Year	-	1,486
	-	1,486

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:

Financial assets measured at amortised cost

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	301,203	71,341	50,756
Receivables	25,305	14,739	14,739
Total Financial assets measured at amortised cost	326,508	86,080	65,495

Financial liabilities measured at amortised cost

Payables	24,553	32,552	32,552
Finance Leases	2,082	2,504	2,504
Painting Contract Liability	14,938	7,686	7,686
Total Financial liabilities measured at amortised Cost	41,573	42,742	42,742

24. Events After Balance Date

Impact from COVID-19

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

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

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

25. Adoption of PBE IFRS 9 Financial Instruments

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

Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

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

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

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



Dovedale School

Annual Plan 2019

(Analysis of Variance Dec 2019)

In 2019 we are focusing on 3 key areas;

1. Learning – raising achievement especially in maths and writing.
2. RESPECT – respect for ourselves, others and the environment
3. Positive Behaviour ; being a positive ‘Dovedale School Citizen’

Half Year review in Red : June 2019

Highlighted yellow for actioned outcomes June 2019 review

End of year review in Purple 2019

Highlighted green for actioned outcomes December 2019 review

Still to achieve – highlighted in pink

STRATEGIC OBJECTIVE 1			
To grow student achievement by providing quality teaching within an optimal learning environment, where all learners are engaged and achieving to their potential – STRONG = LEARNING			
EXPECTED OUTCOMES	ACTIONS	RESPONSIBILITY	TIME FRAME
<ul style="list-style-type: none"> Raise achievement in writing (71% 2018) for children that are not working within expected curriculum levels for their age <p>Mid-year data indicates 77% of students are working at or above expected curriculum levels in Writing</p>	<ul style="list-style-type: none"> All teachers to identify priority learners and show planning according to the needs of the individual student. Seek outside opportunities for extension opportunities and further develop rich extension activities within the classroom 	Teaching staff	Week 5, Term 1
		Teaching staff	On-going
			<ul style="list-style-type: none"> Planning is checked each term. List of priority learners in each class to Principal. This list may change during the year.

<p>End of Year data indicates 75% of students are working at or above expected curriculum levels in Writing</p> <ul style="list-style-type: none"> Extend students who need support to move beyond their age expectations by providing a range of rich extension opportunities both in and outside the classroom Use the Literacy Learning Progressions as a Learning Map for all students in reading and writing. Raise achievement in Maths (71% 2018) by recognising where a child is at and setting goals to move them on to the Stage <p>End of year data indicates 72% of students are working at or above expected curriculum levels in Maths</p> <ul style="list-style-type: none"> Use e-asstle pathways to plan next steps for learning and set 	<ul style="list-style-type: none"> Teachers to regularly contact parents of priority learners to discuss student progress. In depth discussion at staff meetings about the progress of priority learners. Monitoring of student progress is on-going Seek new initiatives for extension and enrichment opportunities for all learners but targeted students in Maths. Analysis of achievement data by class teacher and Principal to identify cohorts of students with needs and develop specific action plans Sonia and Nlc to participate in 'Developing Mathematical Communities' Professional Development course run through Massey University. School wide e-Asstle is completed each term, moderated and analysed to determine next teaching steps and progress over time 	<p>Whole staff</p> <p>Teaching Staff/ Principal</p> <p>Principal</p> <p>Teaching Staff/Principal</p> <p>Sonia/Nic</p> <p>Teaching Staff</p>	<p>On-going</p> <p>On-going</p> <p>Each term/ On-going</p> <p>End of each term</p> <p>Terms 1-3</p> <p>One per term throughout the year</p>	<ul style="list-style-type: none"> 2019 SEN register implemented and amended throughout the year Minutes recorded of discussion at staff meetings. Teachers to keep a log of parental contact. Data analysis is provided to Principal at end of each term. Action plans for specific cohorts of students are written, actioned and reviewed. Progress of priority learners is monitored at the end of each term. Teacher as Inquirer cycle format is completed Parents provide written feedback about information sessions ; not achieved in 2019 E-asstle data is used as a tool to form OTJ's for new report format to show progress over time Students are well supported in their guide and independent work within the whole class setting in order to
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<p>individual goals in reading, writing and maths.</p> <ul style="list-style-type: none"> • Raise Maths achievement for every child by recognising where they are at and their next goals for learning through the use of the Maths Stages • Targets are centred around the achievement of the priority learners (children who are not achieving at the expected Curriculum level for their age) • Student achievement data is analysed and action plans developed. • Use of teaching Assistant alongside guided and independent work in the Senior room in literacy and maths 	<ul style="list-style-type: none"> • Data used to inform teacher as inquirer cycle • Teaching assistant prioritised for targeted students within the classroom setting 	<p>Teaching Staff Teacher Assistant</p>	<p>Ongoing</p>	<p>raise achievement in writing and maths.</p>
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<ul style="list-style-type: none"> Maori students succeeding as Maori – Ka Hikitia is the guiding document for all learners Mid-Year data indicates All Maori students are achieving at or above expected curriculum levels for their age End of year data indicates that all bar one Maori student are achieving at or above expected curriculum levels for their age (Reading = all , writing 3 out of 4 and maths 3 out of 4) 	<ul style="list-style-type: none"> Use staff meeting to unpack Ka Hikitia document All staff has a copy of Ka Hikitia. This will provide readings for staff discussions. Online Te-Reo learning opportunities to be explored in staff meetings 	<p>Teaching staff/principal</p> <p>Teaching staff</p> <p>Principal / Online External provider</p>	<p>On going</p> <p>On-going</p> <p>Ongoing</p>	<ul style="list-style-type: none"> Planning will reflect Ka Hikitia practices and teachings Staff will have further confidence in their own understanding of their teaching of Te Reo and tikanga
<ul style="list-style-type: none"> Teaching as Inquiry (staff) focuses on Inquiry Learning and the Deliberate Acts of Teaching of questioning, feedback and student voice Inquiry Learning (staff and students) focuses on questioning, feedback and student voice 	<ul style="list-style-type: none"> All teaching staff have a TAI focus on Inquiry Learning and the use questioning, feedback and student voice Teacher Aides have a TAI focus on a student they are supporting. Office staff personnel have a professional development focus on an area identified from their job description. 	<p>Principal/teaching staff</p>	<p>Each term</p>	<ul style="list-style-type: none"> Inquiry Learning is evident in all classrooms. This is seen in planning, through appraisal observations and student work. Inquiry learning plans are used by all teachers Increased questioning by the teacher and the students. Teachers observe each other and provide feedback. Teachers present their Teaching as Inquiry to colleagues. Student voice is documented and used as evidence for next learning steps

				<ul style="list-style-type: none"> Student portfolio's document feedback and use of student voice
<ul style="list-style-type: none"> Curriculum support programmes are put in place in reading, writing and maths 	<ul style="list-style-type: none"> Brenda Walker to provide In Class Support to targeted students for 3 hours per day in the Senior Room. Nicola Jenkins to facilitate reading recovery in the school Reading eggs to be facilitated by Brenda Walker STEP's to be run school wide 	Principal TA Nic Jenkins	Nic – Terms 2/3 as 0.05 staffing allocation from MOE Brenda – On-going 3 hours per day On-going throughout the year	<ul style="list-style-type: none"> Student achievement in mathematics and literacy improves. Sonia to present data to staff and the BOT. STEP's progress and achievement is reported and tracked throughout the year
<ul style="list-style-type: none"> Continue to develop the use of online Student Portfolio's to showcase progress and achievement, student voice and goal setting 	<ul style="list-style-type: none"> Develop effective and efficient student portfolio's that will be sent home to parents at the end of each term : Story park is still in place for this. 	Principal/ teaching staff	On-going embedding and sharing throughout the year	<ul style="list-style-type: none"> Parents and students will have a portfolio of work that showcase's progress and achievement throughout the year. They will be used to further complement our written reporting format.

STRATEGIC OBJECTIVE 2			
To provide an inclusive environment whereby students <i>respect</i> each other and their environment : FOCUS ON POSITIVE BEHAVIOUR			
EXPECTED OUTCOMES	ACTIONS	RESPONSIBILITY	MEASURABLE OUTCOMES
<ul style="list-style-type: none"> Embed the school values as 'actions'; promote students to live by them in their actions 	<ul style="list-style-type: none"> Newsletters, flyers, meetings, assemblies are used to communicate new school values to the school community 	Principal	<ul style="list-style-type: none"> School community have understanding of the values and how these can be demonstrated throughout the school

<ul style="list-style-type: none"> Participate in Professional Development as part of the Motueka Community of Learning focused on "BULIDING MANA ENHANCING RELATIONSHIPS" Introduce 'The Zones of Regulation' School wide for students to learn self-regulation tools Participate in the COOL School's Programme' – Peer mediation programme Use of Jenny Mosley's 'Golden Time as our new behaviour management system school wide Sensory training is used for staff to understand the importance of recognising students' sensory needs Establishment of a Sensory tool box in each class. Create opportunities for students to enhance our 	<ul style="list-style-type: none"> Team building experiences once per term school wide (not termly 2 per year due to sabbaticals) Value awards given out at each assembly – River stones in Kete's Professional Development initiatives with the 'Motueka Community of Learning' Zones – guidance from RTLB Service Training for staff and students to be implemented by the Peace Foundation Cool School's Facilitator Using the Jenny Mosley's book as a reference and Teacher only day used to establish this as our new behaviour management system Training by RTLB and Child Development services at Teacher only day start of Term 1. Staff to use new knowledge to organise 'Sensory Toolkits for classrooms. Students to provide feedback from student 	<p>Teaching staff</p> <p>Students</p> <p>Principal / teaching Staff</p> <p>All Staff</p> <p>Students Staff</p> <p>Staff</p> <p>Staff and specific parents</p> <p>Staff</p> <p>Principal/ Teaching Staff/ Students</p>	<p>Term 1</p> <p>Each term</p> <p>Term 1 then On-going</p> <p>Term 1 then ongoing</p> <p>Term 1</p> <p>Term 1 then ongoing</p> <p>February 2019</p> <p>February 2019</p> <p>Term 2 then On-going</p>	<ul style="list-style-type: none"> Relationships are strengthened throughout the school and are based on the core values. Recognition and celebration of students who are living out the values across the school create positive play and provide additional support for children who need it. Peer mediators are trained through the 'Cool Schools' programme and are used in the playground to provide additional support for children who need it. 'Golden Time' is an effective 'positive behaviour management system used schoolwide. Staff use sensory tools to help keep students in the right zone for learning Students are equipped with sensory tools to get them into the right zone for learning. Student led initiatives have enhanced aspects of the school environment
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<ul style="list-style-type: none"> school landscape and environment Keep NZ Beautiful unit of work schoolwide 	<ul style="list-style-type: none"> surveys of ways to enhance our school environment Inquiry unit into 'waste and rubbish' 	Teaching Staff/ Students	Term 2 then On-going	<ul style="list-style-type: none"> Students will understand the importance of caring for our environment and RESPECT for our place.
<ul style="list-style-type: none"> Continue to develop 'Positive Play' initiatives and explore 'Positive Behaviour for Learning Resource' Establishment of 'Peer Mediators' through the 'Cool School's' programme 	<ul style="list-style-type: none"> Provide lunch time 'Positive Play' initiatives facilitated by TA Explore 'Positive Behaviour for Learning Resource' 	TA/ students/Peer mediators Principal/ Teaching Staff	On-going throughout the year	<ul style="list-style-type: none"> Students respect themselves and others throughout learning and play activities Students and staff are trained and are confident in using the Peer Mediation programme through 'COOL SCHOOL'S'
<ul style="list-style-type: none"> Support children to develop 'intrinsic motivation' ; wanting to do their best for themselves. <p>As above = DEVELOPING INTRINSIC MOTIVATION</p>	<ul style="list-style-type: none"> Student voice survey at the start of year then to be reviewed in term 4 – has there been a shift in thinking? Motivational speakers each term for Year 7 & 8 Implement 'Electives' programme to be run for a half to one day workshop each term inviting in community members to run skill specific workshops of high interest. 	Students Teachers Outside expertise Students Experts from the community Students Staff	SOY EOY Once per term Once per term	<ul style="list-style-type: none"> Students will be able to be excited by learning and find things that motivate them. They will be able to articulate aspirations and we will be able to identify attitudes of intrinsic motivation in them as a learner.

Review of Goals and Outcomes for the year Summary: December 2019

Successful Outcomes

- Writing achievement raised from 71% in 2018 to 75% in 2019
- New Priority learner tracking format has been successful for collaborative sharing of strategies and ideas in writing.
- Writing activities have been enriched and enhanced (especially for students needing extension) by using links to outside initiatives such as the Mapua Literacy Festival.
- Maths achievement has gone up from 71% in 2018 to 72% in 2019. Although only a slight increase the use of our new Priority learner tracking format has been successful to collaboratively plan for priority learners.
- Extension opportunities have been planned for and implemented through the use of outside expertise ; Motueka High School Gifted & Talented workshops, Whenua-iti, Maths Buddy online maths programme.
- Teaching assistant has been well used in the senior area of the school to support students in literacy and maths.
- Maori students are achieving well at Dovedale School and where identified as needing extra support they have been planned for in our Priority learner tracking format.
- A Maori Community Consultation was carried out in December 2019
- Teachers have been working on their own inquiry learning goals: Maths and Literacy have been the focus.
- All teaching staff have participated in the 'Motueka Kahui Ako' professional learning groups and PD based on Relationship based Learning.
- Staff have been given the opportunity to participate in wellbeing and team building activities throughout the year.
- A Community Consultation was carried out in November based around our school values and motto and provided the BOT with feedback and new ideas from our school community.
- Staff had training in COOL Schools and have used this training as a basis of work around RESPECT in Term 1.
- We have successfully implemented a new behaviour management system "Better Behaviour through Golden Time"
- 'The Zones of Regulation' have been introduced school wide to help students deal with their emotions and find ways to manage themselves at times of stress.
- Sensory training was implemented for all staff in February to help staff have tools to deal with challenging behaviour.
- Sensory Kits were put into both classrooms for students to use.
- Action in the Environment projects have been completed i.e.; outdoor artworks & bird feeders with the outdoor artworks being celebrated at the 150th Reunion Celebrations in May 2019.
- The School held a special 150th Sequential weekend in May 2019 which was well attended by past staff and people from all over NZ.
- Our new termly Electives Programme has been introduced and is highly successful. A great initiative to promote our motto of 'FLYING TOGETHER' involving our Dovedale Community and working in partnership with our parents.
- Student voice survey conducted in February and December based on our goal for students to be able to verbalise "What excites you about learning?" – promoting intrinsic motivation. Goal is to see a shift in thinking.
- Wellbeing survey conducted with staff in December 2019 as part of principal Appraisal Goal. Findings to be used in 2020.

Goals not met

- Use of Literacy Learning Progressions : to be explored in 2020 when all permanent staff are back after Sabbatical

- Staff meetings were not used to unpack Ka Hikitia document : 2020 goal to include this in conjunction with Maori Community Voice collected from Maori Community Consultation.
- Teacher Aides : not Inquiry focus in 2019 due to staff leave: sickness and Leave ; carry over to 2020
- Online Te Reo Courses not utilised; tie this goal into findings from Maori Community Survey ; carry over to 2020
- Student portfolios still using Story Park Online format ; review this will all teaching staff (is this enough or should we be exploring other options)
- Use of student council was used to find new initiatives to enhance school environment, no separate survey as such but teaching staff believe this was adequate. Ideas were taken on in this format.
- We applied for POSITIVE BEHAVIOUR for Learning PD but it is unavailable to our school due to our school size.
- Motivational Speakers for Year 7 & 8 did not eventuate due to difficulty in finding resources/people to provide this initiative.
- Peer Mediators not established; school wide COOL SCHOOL ideas were taught as part of Term 1 inquiry. Discussion with staff on whether to explore this again in 2020 to happen at staff planning days at before school comes back in 2020

Goals to be carried over into 2020 or new initiatives to be rolled out: (Major Focus) (Minor Focus)

- Maths (raise achievement) : PD application with Waikato University accepted; 2-year PD in Developing Mathematical Communities
- Use of Literacy Progressions in writing
- Use of findings from Maori Community Survey to enhance Tikanga and Te Reo Programme.
- Use Findings of Community Consultation to plan Strategic direction for next 3 years
- Inquiry focus for Teaching Staff / Teaching Assistants
- RBL (RELATIONSHIP BASED LEARNING) : focus from Motueka Kahui Ako (Using the Relationship Based Learning Profile) with support from Across School and Within School teachers
- New Digital Curriculum Teaching and Learning



Kiwisport Funding 2019

NAG 5 Goals- Health – as taken from the Annual Plan 2019
(developed from self-review findings)

GOAL: To take part in the sports initiatives through Sport Tasman partnership to ensure our children develop skills that will encourage them to choose sports as a healthy option

REVIEW

- Children have improved skills in ball sports; football, Ki-o-rahi (Year 7 & 8), hockey, Rippa Rugby
- Specialist coaching in Tennis and Volleyball was used school wide.
- Ongoing tournaments between the schools have really been very good to build relationships, build loyalty to the school and developed the children's team spirit, plus the chance to apply newly learned or perfected skills

Action	How will we do this?	How will we know the goal has been achieved?	Actual Outcome
Sign MOA for partnership with Kiwisport/Sport Tasman	<ol style="list-style-type: none"> 1. Dedicate Kiwisport money from MOE to resource Tennis Coaching facilitated through Tennis NZ 2. Work with local principals to choose sports which will engage children 3. Run sporting tournaments between cluster schools 4. Find specialist coaches to facilitate learning in specific sports 	<ul style="list-style-type: none"> - Children will be enthusiastic about the training received - Some children will use the springboard to join sports - Senior students will develop leadership skills in sport through their participation in winter and summer sports tournaments - Specialised skills will be developed in Tennis and Volleyball, Rippa rugby and Hockey. 	<ul style="list-style-type: none"> - The children looked forward to the sessions, in particular when we split into ability groupings. Those with some skills felt challenged by their peers and more motivated. Those more challenged felt less pressure and were consequently more confident and developed skills more quickly - Our cluster schools work closely together to ensure a range of sporting opportunity's happen for our students. Each school shone in a particular sport, so important for self/school esteem and culture - Senior Students have run sporting games at lunchtimes to encourage younger students to try out new sports.. - Sports facilitator (TA) employed over lunch times to facilitate new sporting games and initiatives.
Sport training will take place each term	<ol style="list-style-type: none"> 1. Rearrange class programmes to accommodate four weeks of sport training per term 	<ul style="list-style-type: none"> - Children active and engaged in sport - Children's skills developing and refining 	<ul style="list-style-type: none"> - We had the usual number involved with weekend sports - The range of sports chosen allowed for differentiated learning Having whole school learning allowed for schoolwide Challenges in various sports initiated through

	<p>2. Use the training to develop HOUSE/CLASS challenges that will ensure the training gets practice</p> <p>3. Use the training to encourage school teams to join local sports competitions</p> <p>4. Combine with other schools to participate in Regional events</p>	<p>- Children worked alongside other schools to facilitate teams for regional competitions</p>	<p>the Sport Tasman, Hot Hots Tennis and Nelson Volleyball.</p> <p>- Participation in regional events by combining with other students from small schools to form a team.</p>
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Actions for 2020:

- To vote for the continuation of the Kiwisport programme even if not supported by an application
- Liaise with Sport Tasman for extra initiatives and activities
- Participate in all 'Motueka Kahui Ako' Combined Schools Sports Tournaments throughout the year
- Use specialist coaching for 2 sports per year (school wide) continue this initiative: Tennis & Rippa Rugby

**INDEPENDENT AUDIT REPORT TO THE READERS OF
DOVEDALE SCHOOL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Dovedale School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 19 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - financial position as at 31 December 2019; and
 - financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practices in New Zealand and have been prepared in accordance with Public Benefit Entity Standards with disclosure concessions.

Our audit was completed on 20 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, 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.



Michael Rondel
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand