

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HOROWHENUA COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Horowhenua College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 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 30 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.

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 information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and the Statement of Responsibility which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

HOROWHENUA COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 0236

Principal: Grant Congdon

School Address: 65-73 Weraroa Road, Levin

School Postal Address: PO Box 544, Levin

School Phone: 06 368 6159

School Email: office@horowhenua.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Juliana Mansvelt	Chairperson	Elected	2019
Grant Congdon	Principal	ex Officio	
Garry Good	Parent Rep	Elected	2019
Nikki Simpson-Tukapua	Parent Rep	Elected	2019
Dylan Kiriona	Parent Rep	Elected	2019
Bob Slade	Parent Rep	Elected	2019
David Tate	Staff Rep	Elected	2019
Sam Anderson	Student Rep	Elected	Sep-19
Brook Antonsen	Student Rep	Elected	Sep-18

Accountant / Service Provider: Openbook Solutions Limited

HOROWHENUA COLLEGE

Annual Report - For the year ended 31 December 2018

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Horowhenua College

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.

Juliana Ruth Mansvelt
Full Name of Board Chairperson

Mansvelt
Signature of Board Chairperson

29-5-19
Date:

GRANT DAVID CONGLON
Full Name of Principal

Grant
Signature of Principal

29.05.2019
Date:

Horowhenua College

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	5,955,837	6,712,240	6,039,910
Locally Raised Funds	3	286,589	207,047	365,680
Interest Earned		44,804	30,600	43,598
Gain on Sale of Property, Plant and Equipment		870	0	0
International Students	4	105,422	108,130	114,630
		<u>6,393,522</u>	<u>7,058,017</u>	<u>6,563,818</u>
Expenses				
Locally Raised Funds	3	174,122	112,167	229,718
International Students	4	32,972	42,900	29,320
Learning Resources	5	4,225,568	4,995,631	4,353,086
Administration	6	446,707	439,852	476,397
Finance		6,771	8,363	5,336
Property	7	1,219,812	1,314,610	1,081,667
Depreciation	8	227,010	224,000	230,983
Loss on Disposal of Property, Plant and Equipment		9,747	0	516
		<u>6,342,709</u>	<u>7,137,523</u>	<u>6,407,023</u>
Net Surplus / (Deficit) for the year		50,812	(79,506)	156,795
Other Comprehensive Revenue and Expenses		0	0	0
Total Comprehensive Revenue and Expense for the Year		<u>50,812</u>	<u>(79,506)</u>	<u>156,795</u>

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



Horowhenua College

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	2,059,126	2,059,126	1,884,178
Total comprehensive revenue and expense for the year	50,812	(79,506)	156,795
Capital Contributions from the Ministry of Education			
Contribution - SNUP	0	0	18,152
Equity at 31 December	2,109,938	1,979,620	2,059,126
Retained Earnings	2,089,938	1,959,620	2,039,126
Reserves [1]	20,000	20,000	20,000
Equity at 31 December	2,109,938	1,979,620	2,059,126

[1] Reserves

This relates to the 22nd Battalion LW Andrew VC Bursary which has traditionally been presented each year at Senior Prizegiving. In 2016 this fund was transferred from Perpetual Guardian to the College to administer.

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Opening balance	20,000	20,000	20,000
Funds awarded at prizegiving	0	0	0
Closing balance	20,000	20,000	20,000

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



Horowhenua College
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	379,815	358,445	430,185
Accounts Receivable	10	302,958	297,000	274,594
GST Receivable		3,013	3,000	0
Prepayments		17,664	20,000	21,460
Inventories	11	4,989	5,000	5,020
Investments	12	1,287,867	1,300,000	1,087,922
		<u>1,996,308</u>	<u>1,983,445</u>	<u>1,819,181</u>
Current Liabilities				
GST Payable		0	0	6,324
Accounts Payable	14	426,899	415,000	390,805
Revenue Received in Advance	15	87,715	90,000	85,703
Provision for Cyclical Maintenance	16	394,570	373,945	111,025
Finance Lease Liability - Current Portion	17	33,008	33,000	20,270
Funds held for Capital Works Projects	18	56,671	0	(2,388)
Funds held on behalf - International Student Homestay Funds	19	20,683	20,000	35,251
Funds held on behalf -of Nga Waio-o-Manawhenua	20	3,766	5,000	875
		<u>1,023,311</u>	<u>936,945</u>	<u>647,866</u>
Working Capital Surplus/(Deficit)		972,997	1,046,500	1,171,316
Non-current Assets				
Investments	12	0	0	3,001
Property, Plant and Equipment	13	1,311,605	1,213,064	1,286,072
		<u>1,311,605</u>	<u>1,213,064</u>	<u>1,289,073</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	108,640	214,944	397,864
Finance Lease Liability	17	66,024	65,000	3,399
		<u>174,664</u>	<u>279,944</u>	<u>401,263</u>
Net Assets		<u>2,109,938</u>	<u>1,979,620</u>	<u>2,059,126</u>
Equity		<u>2,109,938</u>	<u>1,979,620</u>	<u>2,059,126</u>

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



Horowhenua College
Statement of Cash Flows
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,745,915	1,812,240	1,764,648
Locally Raised Funds		307,629	311,422	340,693
International Students		83,764	65,230	128,380
Goods and Services Tax (net)		(9,339)	(9,325)	(21,990)
Payments to Employees		(978,689)	(1,018,893)	(970,344)
Payments to Suppliers		(875,032)	(842,222)	(928,361)
Cyclical Maintenance Payments in the year		(50,598)	(10,696)	(398)
Interest Paid		(6,771)	(8,363)	(5,336)
Interest Received		45,360	30,600	38,256
Net cash from / (to) the Operating Activities		262,238	329,993	345,547
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		869	0	0
Purchase of PPE (and Intangibles)		(147,348)	(150,993)	(108,326)
Purchase of Investments		(199,945)	(209,077)	(100,055)
Net cash from / (to) the Investing Activities		(346,423)	(360,069)	(208,381)
Cash flows from Financing Activities				
Finance Lease Payments		(28,900)	(32,925)	(42,334)
Funds Administered on Behalf of Third Parties		(11,678)	(11,126)	8,870
Funds Held for Capital Works Projects		74,393	2,388	(539,165)
Net cash from Financing Activities		33,815	(41,664)	(572,629)
Net increase/(decrease) in cash and cash equivalents		(50,370)	(71,740)	(435,461)
Cash and cash equivalents at the beginning of the year	9	430,185	430,185	865,646
Cash and cash equivalents at the end of the year	9	379,815	358,445	430,185

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

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



Horowhenua College

Notes to the Financial Statements

For the year ended 31 December 2018

1. Statement of Accounting Policies

a) Reporting Entity

Horowhenua College (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.

b) 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 13.

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 17.



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.

c) Revenue Recognition

Government Grants

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

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

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

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

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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 collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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



j) Investments

Bank term deposits 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.

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

k) Property, Plant and Equipment

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

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

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

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:

Buildings	10–50 years
Furniture and equipment	5–10 years
Information and communication technology	5–10 years
Motor vehicles	10 years
Objects d'art	Nil
Textbooks	3–10 years
Leased assets	3–5 years
Library resources	10–12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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



m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) 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.

r) 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).

s) 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.

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.

t) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) Services received in-kind

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



2. Government Grants

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	1,451,825	1,541,101	1,479,348
Secondary Tertiary Alignment Resource	60,993	65,000	67,213
Teachers' salaries grants	3,360,255	4,000,000	3,503,385
Use of Land and Buildings grants	824,087	900,000	765,146
Resource teachers learning and behaviour grants	13,725	12,611	10,272
Other MoE Grants	202,552	149,599	170,618
Other government grants	42,400	43,929	43,929
	5,955,837	6,712,240	6,039,910

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	39,551	17,600	74,634
Other revenue	111,222	108,235	109,094
Activities	135,816	81,212	181,952
	286,589	207,047	365,680
Expenses			
Activities	171,422	109,467	227,820
Other Expenses	2,700	2,700	1,898
	174,122	112,167	229,718
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	112,468	94,880	135,962

4. International Student Revenue and Expenses

	2018	2018	2017
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	5	6	5
	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International student fees	105,422	108,130	114,630
Expenses			
Advertising	0	13,850	500
Commissions	11,975	4,000	4,106
Employee Benefit - Salaries	14,574	15,000	14,744
Other Expenses	6,423	10,050	9,971
	32,972	42,900	29,320
<i>Surplus/ (Deficit) for the year International Students'</i>	72,450	65,230	85,310



5. Learning Resources

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	160,430	210,421	159,838
Information and communication technology	65,987	71,875	68,506
Library resources	6,446	3,750	3,747
Employee benefits - salaries	3,977,229	4,693,835	4,106,499
Staff development	15,476	15,750	14,496
	4,225,568	4,995,631	4,353,086

6. Administration

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,186	7,948	7,948
Board of Trustees Fees	4,050	4,510	4,675
Board of Trustees Expenses	5,965	4,550	9,330
Communication	11,089	10,600	9,716
Consumables	25,465	20,892	36,022
Other	44,441	41,131	42,607
Employee Benefits - Salaries	321,072	325,058	340,924
Insurance	17,804	19,163	16,519
Service Providers, Contractors and Consultancy	8,635	6,000	8,656
	446,707	439,852	476,397

7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,198	9,900	7,811
Consultancy and Contract Services	98,670	96,235	106,130
Cyclical Maintenance Expense	71,234	80,000	(7,621)
Grounds	79,718	81,450	85,697
Heat, Light and Water	71,038	94,000	78,684
Rates	1,285	1,244	1,043
Repairs and Maintenance	64,581	51,781	44,778
Use of Land and Buildings	824,087	900,000	765,146
	1,219,812	1,314,610	1,081,667

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

8. Depreciation

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings	20,946	20,304	20,289
Furniture and Equipment	48,842	57,996	56,626
Information and Communication Technology	92,435	80,900	90,232
Motor Vehicles	10,420	10,440	10,420
Textbooks	8,538	9,000	8,808
Leased Assets	39,455	38,400	38,045
Library Resources	6,373	6,960	6,562
	227,010	224,000	230,983



9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	350	350	350
Bank Current Account	74,690	75,000	44,657
Bank Call Account	304,775	283,095	385,178
Cash equivalents and bank overdraft for Cash Flow Statement	379,815	358,445	430,185

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

Of the \$379,815 Cash and Cash Equivalents, \$69,636 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2019 on Crown owned school buildings under the School's Five Year Property Plan.

Of the \$379,815 Cash and Cash Equivalents, \$87,714 of income received in advance is held by the School. \$31,563 relates to international student fees, \$25,516 relates to grant funding, \$25,935 relates to students who have paid in advance, and \$4,700 relates to deposits and bonds. This funding is subject to restrictions which specify how the money is required to be spent in providing specified deliverables.

Of the \$379,815 Cash and Cash Equivalents, \$24,449 of funds held on behalf is held by the School. \$20,683 relates to international homestay funds and \$3,766 relates to Nga Waio-o-Manawhenua.

10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	9,939	22,000	6,685
Receivables from the Ministry of Education	19,282	0	2,107
Interest Receivable	18,127	25,000	18,771
Teacher Salaries Grant Receivable	255,610	250,000	247,030
	302,958	297,000	274,594
Receivables from Exchange Transactions	23,894	47,000	25,456
Receivables from Non-Exchange Transactions	279,065	250,000	249,138
	302,958	297,000	274,594

11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Badges and Ties	4,989	5,000	5,020
	4,989	5,000	5,020

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	1,287,867	1,300,000	1,087,922
Non-current Asset			
Long-term Bank Deposits	0	0	3,001



13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	659,491	9,082	0	0	(20,946)	647,627
Furniture and Equipment	241,892	25,302	(3,175)	0	(48,842)	215,177
Information and Communication	163,139	102,981	(6,572)	0	(92,435)	167,112
Motor Vehicles	77,709	0	0	0	(10,420)	67,290
Textbooks	72,060	5,951	0	0	(8,538)	69,473
Leased Assets	18,391	113,823	0	0	(39,455)	92,759
Library Resources	53,389	8,815	(3,664)	0	(6,373)	52,167
Balance at 31 December 2018	1,286,072	265,954	(13,411)	0	(227,010)	1,311,605

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Buildings	965,598	(317,971)	647,627
Furniture and Equipment	755,315	(540,138)	215,177
Information and Communication	805,271	(638,159)	167,112
Motor Vehicles	104,196	(36,906)	67,290
Textbooks	271,381	(201,908)	69,473
Leased Assets	128,682	(35,923)	92,759
Library Resources	200,233	(148,066)	52,167
Balance at 31 December 2018	3,230,676	(1,919,071)	1,311,605

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Buildings	674,712	5,068	0	0	(20,289)	659,491
Furniture and Equipment	246,440	52,078	0	0	(56,626)	241,892
Information and Communication	201,078	52,293	0	0	(90,232)	163,139
Motor Vehicles	88,129	0	0	0	(10,420)	77,709
Textbooks	71,162	9,707	0	0	(8,808)	72,060
Leased Assets	50,843	5,594	0	0	(38,045)	18,391
Library Resources	53,964	6,504	(516)	0	(6,562)	53,389
Balance at 31 December 2017	1,386,328	131,243	(516)	0	(230,983)	1,286,072

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Buildings	956,516	(297,024)	659,491
Furniture and Equipment	834,576	(592,684)	241,892
Information and Communication Technology	949,164	(786,025)	163,139
Motor Vehicles	104,196	(26,487)	77,709
Textbooks	265,430	(193,370)	72,060
Leased Assets	182,343	(163,952)	18,391
Library Resources	195,082	(141,693)	53,389
Balance at 31 December 2017	3,487,307	(2,201,235)	1,286,072



14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	96,698	112,500	71,528
Accruals	16,888	12,500	14,216
Employee Entitlements - salaries	267,915	250,000	260,287
Employee Entitlements - leave accrual	45,397	40,000	44,774
	426,899	415,000	390,805
Payables for Exchange Transactions	426,899	415,000	389,768
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	1,037
	426,899	415,000	390,805

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	31,564	32,500	53,222
Other	56,151	57,500	32,481
	87,715	90,000	85,703

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	508,889	508,889	516,909
Increase/ (decrease) to the Provision During the Year	71,234	90,696	98,021
Adjustment to the Provision	0	0	(105,643)
Use of the Provision During the Year	(76,913)	(10,696)	(398)
Provision at the End of the Year	503,210	588,889	508,889
Cyclical Maintenance - Current	394,570	373,945	111,025
Cyclical Maintenance - Term	108,640	214,944	397,864
	503,210	588,889	508,889

17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	39,960	39,000	21,264
Later than One Year and no Later than Five Years	71,720	70,000	3,602
Later than Five Years	0	0	0
	111,680	109,000	24,866



18. Funds Held for Capital Works Projects

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

2018		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Special Needs	<i>in progress</i>	(31,810)	55,476	(25,971)	0	(2,305)
10YPP	<i>completed</i>	250	0	(250)	0	0
Science Refurbishment	<i>completed</i>	33,372	0	(33,372)	0	0
Rationalisation	<i>in progress</i>	(2,819)	336,312	(344,153)	0	(10,660)
Leanto Roof	<i>completed</i>	(1,381)	0	0	1,381	0
Special Needs Property Modification	<i>in progress</i>	0	33,258	(31,765)	0	1,493
Bundled Project	<i>in progress</i>	0	82,843	(14,700)	0	68,143
Totals		(2,388)	507,889	(450,211)	1,381	56,671

Represented by:

Funds Held on Behalf of the Ministry of Education	69,636
Funds Due from the Ministry of Education	12,965
	56,671

2017		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Special Needs	<i>in progress</i>	(11,747)	90,826	(110,890)	0	(31,810)
10YPP	<i>in progress</i>	6,800	0	(6,550)	0	250
Science Refurbishment	<i>in progress</i>	541,912	742,762	(1,251,301)	0	33,372
Rationalisation	<i>in progress</i>	(360)	22,000	(24,459)	0	(2,819)
Leanto Roof	<i>in progress</i>	0	0	(1,381)	0	(1,381)
Replacement Carpet Music/Drama	<i>completed</i>	0	26,230	(26,230)	0	0
Totals		536,605	881,819	(1,420,812)	0	(2,388)

19. International Student Homestay Funds Held on Behalf

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds held at beginning of the year	35,251	35,251	25,312
Funds received from International Students	20,160	20,749	47,685
Funds spent on behalf	(34,728)	(36,000)	(37,746)
Funds held at year end	20,683	20,000	35,251

20. Funds Held on Behalf of Nga Waio-o-Manawhenua

In 2016 Horowhenua College and two other local colleges combined resources for the purposes of Kapa Haka. Horowhenua College is the fund holder school for this.

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds held at beginning of the year	875	875	1,945
Funds received from Colleges	4,500	5,000	4,807
Funds spent on behalf	(1,609)	(875)	(5,877)
Funds Held at Year End	3,766	5,000	875



21. 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.

22. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	4,050	3,410
Full-time equivalent members	0.22	0.29
<i>Leadership Team</i>		
Remuneration	361,601	325,954
Full-time equivalent members	3.00	2.75
Total key management personnel remuneration	365,651	329,364
Total full-time equivalent personnel	3.22	3.04

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	140-150	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	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	0.00	0.00
100-110	2.00	1.00
	2.00	1.00

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



23. 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	3,556	0
Number of People	1	0

24. 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.

25. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works as follows:

- (a) \$398,124 contract for Rationalisation, which will be fully funded by the Ministry of Education. \$358,312 has been received of which \$368,971 has been spent on the project to date; and
- (b) \$38,258 contract for special needs property modification as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,258 has been received of which \$31,765 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$828,430 contract for bundled project as agent for the Ministry of Education. The project is fully funded by the Ministry and \$82,843 has been received to cover the initial design work of which \$14,700 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2017: \$430,343)

(b) Operating Commitments

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

(a) Service agreements

	2018 Actual \$	2017 Actual \$
No later than One Year	189,721	165,980
Later than One Year and No Later than Five Years	263,047	33,440
Later than Five Years	0	0
	<u>452,768</u>	<u>199,420</u>

26. 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.



27. 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	379,815	358,445	430,185
Receivables	302,958	297,000	274,594
Investments - Term Deposits	1,287,867	1,300,000	1,090,923
Total Loans and Receivables	<u>1,970,641</u>	<u>1,955,445</u>	<u>1,795,703</u>

Financial liabilities measured at amortised cost

Payables	426,899	415,000	390,805
Finance Leases	99,032	98,000	23,669
Total Financial Liabilities Measured at Amortised Cost	<u>525,931</u>	<u>513,000</u>	<u>414,474</u>

28. Events After Balance Date

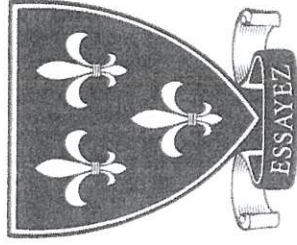
There were no significant events after the balance date that impact these financial statements.

29. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year. This reclassification has no impact on the total comprehensive revenue and expense.



Horowhenua College




Analysis of Variance Report for 2018

School Name: Horowhenua College
School Number: 0236

Endorsements:


Grant Congdon
Principal


Juliana Mansvelt
Board Chair

Submission date to Ministry of Education:

Introduction

This variance report is for the college year of 2018.

The Board of Trustees chose its strategic aims carefully and with the intention of making a positive and significant effect on the learning outcomes for our students.

The strategic aims for 2018 were:

1. To ensure a safe and inclusive environment for all where the physical, financial and human resources enhance student learning and well-being.
2. To resource and develop excellence in teaching, learning, leadership, management and governance to enhance student performance in all areas of school life.
3. To raise the engagement and achievement of all students to attain their personal best.
4. To strengthen self-review, active communication, positive relationships and partnerships within the school and with Iwi, Taitoko kahui also (CoL), and the wider community.

The strategic aims include annual objectives as well as specific targets to achieve. These aims, objectives and targets all focus on promoting, enhancing, improving and progressing student achievement at Horowhenua College, and link directly with the Horowhenua College Board of Trustees Charter.

2018 Annual Goal 1

Annual Goal 1: To improve student attendance at college.										
This Annual Goal is aligned to Strategic Aim 3: To raise the engagement and achievement of all students to attain their personal best.										
2018 Targets: 90% attendance. This is the overall attendance of Year 9-13 students from the beginning of Term 1 to when senior students leave for external exams in Term 4.										
Target Achieved: No										
Data										
Feb	Mar	April	May	June	Aug	Sept	Oct	Nov	Annual Average	
91.1	85.8	88.6	84.0	81.9	79.5	77.5	80.5	75.5	82.7	

Actions to achieve targets

Action	Outcomes	Action Achieved? If not, reasons for variance	Evaluation/Next Steps
The importance of attendance is communicated to all staff.	Increased awareness of student attendance and its relevance to student achievement.	Action achieved.	Continue to bring student attendance issues to the attention of all staff.
Attendance/truancy issues identified early.	Better use of attendance data resulted in attendance issue being identified earlier.	Action achieved.	Continue to analyse attendance data to identify attendance issues.
Parents/whanau are involved with attendance/truancy issues.	Parents/whanau are contacted as soon as truancy issues are identified.	Action achieved.	Continue to contact parents/whanau at the earliest occasions.
Liaise with the Truancy Officer at LTTM to provide details of students with attendance concerns.	Regular liaising provided student details in a timely way.	Action achieved.	Continue to provide student details to LTTM. Request more robust follow up from the LTTM attendance officer.
Attendance is recognised at assemblies/badge assemblies.	This initiative was not actioned.	Action not achieved. This initiative was not included when organising college assemblies.	Include attendance when developing assemblies for 2019.

2018 Annual Goal 2

Annual Goal 2: To improve student behaviour management procedures.				
This Annual Goal is aligned to Strategic Aim 1: To ensure a safe and inclusive environment for all where the physical, financial and human resources enhance student learning and well-being.				
2018 Target: Consolidation of behaviour management procedures provides improved outcomes for students and staff.				
Target Achieved: Yes				
Actions to achieve targets:				
Action	Outcomes	Action Achieved? If not reasons for variance	Evaluation/Next Steps	
Behaviour management policy reviewed.	Policy reviewed.	Action achieved.	Review policy as per review cycle.	
Behaviour management procedure developed.	Procedure developed	Action achieved.	Review procedure as per review cycle.	
Rules and expectations about student behaviour are clear and concise and communicated to students by all staff.	Restorative practices used by staff with students on a daily basis.	Action achieved.	Continue to up-skill staff in restorative practices. Be explicit about student behaviour expectations at the first TOD of 2019 and at the first student assemblies.	
Parents/whanau are consulted and involved with the process and outcomes of behaviour management.	Parents/whanau regularly involved.	Action achieved.	Continue to approach student behaviour issues restoratively and with the involvement of parents/whanau.	
Analysis of pastoral data provides proactive guidance towards addressing student behaviour issues.	Pastoral data analysed to identify patterns of student behaviour.	Action achieved.	Continue to analyse pastoral data to indicate proactive response towards student behaviour.	

2018 Annual Goal 3

Annual Goal 3: To increase and improve the use of IT pedagogy to facilitate student learning.			
This Annual Goal is aligned to Strategic Aim 2: To resource and develop excellence in teaching, learning, leadership, management and governance to enhance student performance in all areas of school life.			
2018 Target: All teachers increase and improve their use of IT to help facilitate student learning in their classrooms.			
Target Achieved: Yes			
Actions to achieve targets:			
Action	Outcomes	Action Achieved? If not reasons for variance	Evaluation/Next Steps
Provision of Professional Development and equipment/infrastructure are resourced by the Board.	PD provided. Infrastructure managed by STL and implemented. Equipment purchased and provided to staff.	Action achieved.	Continue to provide relevant PD. Purchase equipment as prioritised in 2019 budget.
Enrolment of staff into Google Educator Level 1 qualification with the intention of completing by the end of 2018.	All staff began the qualification. Approximately 25% of staff completed the qualification.	Action partially achieved. 75% of staff still to complete the qualification.	Continue to promote the use of google classroom and online learning.
Staff increase the amount of online learning in their teaching programmes.	The level of online learning increased across the college.	Action achieved.	Continue to promote online learning with the expectation of the first topic in 2019 to be digitally based.

2018 Annual Goal 4

Annual Goal 4: To further develop the levels of Culturally Responsive Relational Pedagogy in all staff.			
This Annual Goal is aligned to Strategic Aim 3: To raise the engagement and achievement of all students to attain their personal best.			
2018 Target: All teaching staff experience at least one CRRP observation followed with constructive feedback.			
Target Achieved: No			
Actions to achieve targets:			
Action	Outcomes	Action Achieved? If not reasons for variance	Evaluation/Next Steps
CRRP to be the focus of one enquiry in the 2018 appraisal process.	CRRP enquiries completed by staff as part of their appraisal.	Action achieved.	Remove CRRP as a prescribed enquiry for 2019 appraisal.
CRRP classroom observations take place for all staff, followed by constructive feedback.	Classroom observations not done.	Action not achieved. The classroom observations were put on the side burner all year as other areas of focus took up all the time available.	CRRP classroom observations have been identified by SLT as a priority for 2019 and will be initiated early in Term 1.

2018 Annual Goal 5

Annual Goal 5: To increase student engagement by effectively tracking every students' academic achievement and progress.				
This Annual Goal is aligned to Strategic Aim 2: To resource and develop excellence in teaching, learning, leadership, management and governance to enhance student performance in all areas of school life.				
2018 Target: Every students' academic achievement and progress is tracked, analysed and responded to appropriately resulting in improved engagement.				
Target Achieved: Yes				
Actions to achieve targets:				
Action	Outcomes	Action Achieved? If not reasons for variance	Evaluation/Next Steps	
The tracking document is established early in the year. Regular updates enabled ARONA (At risk of not achieving) students to be identified and responded too.	Tracking document was online and able to be accessed by all staff by mid Term 1. Regular updates by staff ensured data was accurate and relevant. Staff meeting time was spent on how to respond to these ARONA students. Significant academic mentoring with the ARONA students took place.	Action achieved. Action achieved.	Have document in place by mid-term 1 2019. Continue to facilitate staff to provide regular updates.	
Response to students being identified as ARONA.	Responses were actioned in a timely way.	Action achieved.	Continue to strengthen the link between identifying ARONA students and taking action to support them.	

2018 Annual Goal 6

Annual Goal 6: To strengthen active communication, positive relationships and partnerships within the school and with Iwi, Taitoko Kahui Ako (CoL), and the wider community.			
This Annual Goal is aligned to Strategic Aim 4: To strengthen self-review, active communication, positive relationships and partnerships within the school and with Iwi, Taitoko Kahui Ako (CoL), and the wider community.			
2018 Target: To purposefully grow the relationships from within the college to the wider community.			
Target Achieved: Yes			
Actions to achieve targets:			
Action	Outcomes	Action Achieved? If not reasons for variance	Evaluation/Next Steps
Engage with as many groups as possible within the wider community.	Intentional connections made with numerous groups including Iwi and Pasifika groups, police, para support agencies (especially Oranga Tamariki), businesses, Education Horowhenua, tertiary organisations (especially HLC), local council.	Action achieved.	Continue to build on these relationships and connections in 2019.

Horowhenua College

Kiwisport

For the Year Ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received \$12,255 (excluding GST). This money went towards funding the sports coordinator.