

HOROWHENUA COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 236

Principal: Grant Congdon

School Address: Weraroa Road

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Accountant / Service Provider: 
Dedicated to your school

HOROWHENUA COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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Horowhenua College

Statement of Responsibility

For the year ended 31 December 2024

The Board 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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Juliana Ruth Mansvelt

Full Name of Presiding Member

Mansvelt

Signature of Presiding Member

4/12/2025

Date:

GRANT DAVID CONGDON

Full Name of Principal

ACG

Signature of Principal

4/12/2025

Date:

Horowhenua College
Statement of Comprehensive Revenue and Expense
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	12,194,939	9,411,693	10,694,279
Locally Raised Funds	3	363,595	209,786	335,321
Interest		119,247	55,000	90,286
Other Revenue		-	-	280
Total Revenue		12,677,781	9,676,479	11,120,166
Expense				
Locally Raised Funds	3	276,757	106,457	242,575
Learning Resources	4	7,835,153	6,505,163	7,165,401
Administration	5	1,347,228	1,424,548	1,256,019
Interest		5,957	5,200	6,153
Property	6	1,961,590	1,712,928	1,990,965
Total Expense		11,426,685	9,754,296	10,661,113
Net Surplus / (Deficit) for the year		1,251,096	(77,817)	459,053
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		1,251,096	(77,817)	459,053

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



Horowhenua College
Statement of Changes in Net Assets/Equity
 For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,181,485	2,635,286	2,728,132
Total comprehensive revenue and expense for the year		1,251,096	(77,817)	459,053
Contributions from the Ministry of Education - Board contribution - Gym Lighting		-	-	(5,700)
Contribution - Furniture and Equipment Grant		117,063	-	-
Equity at 31 December		4,549,644	2,557,469	3,181,485
Accumulated comprehensive revenue and expense		4,529,644	2,557,469	3,161,485
Reserves		20,000	-	20,000
Equity at 31 December		4,549,644	2,557,469	3,181,485

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.

Horowhenua College

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,456,274	346,630	1,077,111
Accounts Receivable	8	595,139	432,028	484,532
GST Receivable		121,397	41,405	-
Prepayments		62,352	27,940	37,168
Inventories	9	-	-	6,854
Investments	10	682,931	1,227,775	1,292,839
Funds Receivable for Capital Works Projects	17	345,025	-	101,921
		4,263,118	2,075,778	3,000,425
Current Liabilities				
GST Payable		-	-	19,008
Accounts Payable	12	1,106,631	505,123	580,459
Revenue Received in Advance	13	208,860	72,394	213,497
Provision for Cyclical Maintenance	14	218,604	157,417	182,825
Finance Lease Liability	15	40,116	35,733	31,823
Funds held in Trust	16	121,803	5,200	2,654
Funds held for Capital Works Projects	17	123,826	-	81,226
		1,819,840	775,867	1,111,492
Working Capital Surplus/(Deficit)		2,443,278	1,299,911	1,888,933
Non-current Assets				
Property, Plant and Equipment	11	2,464,229	1,588,547	1,492,472
Work in Progress		-	-	138,502
		2,464,229	1,588,547	1,630,974
Non-current Liabilities				
Provision for Cyclical Maintenance	14	321,138	279,469	306,546
Finance Lease Liability	15	36,725	51,520	31,876
		357,863	330,989	338,422
Net Assets		4,549,644	2,557,469	3,181,485
Equity		4,549,644	2,557,469	3,181,485

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



Horowhenua College

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		5,452,532	4,111,715	3,581,251
Locally Raised Funds		253,695	(284,950)	244,796
International Students		81,281	85,729	218,559
Goods and Services Tax (net)		(140,405)	-	60,413
Payments to Employees		(2,519,456)	(1,851,077)	(1,829,233)
Payments to Suppliers		(1,799,803)	(2,079,301)	(1,441,963)
Interest Paid		(5,957)	(5,200)	(6,153)
Interest Received		127,910	55,000	82,650
Net cash from/(to) Operating Activities		1,449,797	31,916	910,320
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(903,411)	(489,410)	(561,164)
Purchase of Investments		-	-	(45,064)
Proceeds from Sale of Investments		609,908	-	-
Net cash from/(to) Investing Activities		(293,503)	(489,410)	(606,228)
Cash flows from Financing Activities				
Furniture and Equipment Grant		117,063	-	-
Contributions from Ministry of Education		-	-	(5,700)
Finance Lease Payments		(27,994)	(45,916)	(27,065)
Funds Administered on Behalf of Other Parties		133,800	-	(44,256)
Net cash from/(to) Financing Activities		222,869	(45,916)	(77,021)
Net increase/(decrease) in cash and cash equivalents		1,379,163	(503,410)	227,071
Cash and cash equivalents at the beginning of the year	7	1,077,111	850,040	850,040
Cash and cash equivalents at the end of the year	7	2,456,274	346,630	1,077,111

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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



Horowhenua College

Notes to the Financial Statements

For the year ended 31 December 2024

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 and Training Act 2020. 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 statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

The 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 best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

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. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

h) Inventories

Inventories are consumable items held for sale and comprised of Uniforms and Canteen and Trading 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.

i) 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 material.

j) 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 (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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



Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-50 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5-10 years
Motor Vehicles	10 years
Textbooks	10-33.3% Diminishing value
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

k) Impairment of property, plant, and equipment

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

Non cash generating assets

Property, plant, and equipment 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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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 surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) 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.

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.



n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

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

p) Funds held for Capital works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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 is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 8 to 17 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.



t) Borrowings

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

u) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	3,405,457	3,111,707	2,939,408
Teachers' Salaries Grants	5,588,060	4,436,049	5,309,106
Use of Land and Buildings Grants	1,176,725	941,209	1,263,764
Ka Ora, Ka Ako - Healthy School Lunches Programme	1,828,709	914,328	1,046,261
Other Government Grants	195,988	8,400	135,740
	12,194,939	9,411,693	10,694,279

3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations and Bequests	11,887	-	7,403
Fees for Extra Curricular Activities	170,508	71,394	166,449
Trading	25,605	21,063	21,286
Fundraising and Community Grants	40,813	2,200	59,741
Other Revenue	14	30,000	-
International Student Fees	114,768	85,129	80,442
	363,595	209,786	335,321
Expense			
Extra Curricular Activities Costs	187,992	36,552	173,571
Trading	49,725	15,300	33,870
Fundraising and Community Grant Costs	150	500	4,650
International Student - Employee Benefits - Salaries	20,962	33,805	15,743
International Student - Other Expenses	17,928	20,300	14,741
	276,757	106,457	242,575
<i>Surplus for the year Locally Raised Funds</i>	86,838	103,329	92,746

The school received a grant from the TG Macarthy Trust for \$5,500 which is included in the Fundraising and Community Grants line in the above note.

4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular			
Employee Benefits - Salaries	419,092	467,716	321,616
Staff Development	7,018,855	5,711,723	6,498,275
Depreciation	36,039	36,500	33,003
Other Learning Resources	257,343	202,819	226,981
Information And Communication Technology	1,882	4,255	7,457
Other Curriculum	93,143	67,994	74,453
	8,799	14,156	3,616
	7,835,153	6,505,163	7,165,401



5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	15,994	9,700	9,489
Board Fees and Expenses	8,851	13,650	11,289
Operating Leases	434	-	-
Other Administration Expenses	97,397	99,350	79,590
Employee Benefits - Salaries	310,104	329,024	268,955
Insurance	29,363	36,056	29,074
Service Providers, Contractors and Consultancy	21,963	22,440	19,180
Ka Ora, Ka Ako - Healthy School Lunch Programme	863,122	914,328	838,442
	1,347,228	1,424,548	1,256,019

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	116,535	120,000	113,197
Cyclical Maintenance	96,883	85,090	125,567
Heat, Light and Water	113,467	90,000	90,063
Rates	1,429	1,500	1,409
Repairs and Maintenance	227,700	212,650	188,590
Use of Land and Buildings	1,176,725	941,209	1,263,764
Employee Benefits - Salaries	199,957	246,379	193,968
Other Property Expenses	28,894	16,100	14,407
	1,961,590	1,712,928	1,990,965

The use of land and buildings figure represents 5% 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. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	2,456,274	346,630	1,077,111
Cash and cash equivalents for Statement of Cash Flows	2,456,274	346,630	1,077,111

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

Of the \$2,456,274 Cash and Cash Equivalents, \$123,826 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$2,456,274 Cash and Cash Equivalents, \$208,860 of Revenue Received in Advance is held by the school, as disclosed in note 13.

Of the \$2,456,274 Cash and Cash Equivalents, \$121,803 is held in trust by the school on behalf of other parties, as disclosed in note 16.



8. Accounts Receivable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	1,639	34,775	-
Receivables from the Ministry of Education	23,273	-	51,034
Interest Receivable	15,254	16,281	23,917
Teacher Salaries Grant Receivable	554,973	380,972	409,581
	595,139	432,028	484,532
Receivables from Exchange Transactions	16,893	51,056	23,917
Receivables from Non-Exchange Transactions	578,246	380,972	460,615
	595,139	432,028	484,532

9. Inventories

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Trading	-	-	195
Badges	-	-	6,659
	-	-	6,854

10. Investments

The School's investment activities are classified as follows:

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	682,931	1,227,775	1,292,839
Total Investments	682,931	1,227,775	1,292,839



11. Property, Plant and Equipment

2024	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
Building Improvements	843,417	743,533	-	-	(63,108)	1,523,842
Furniture and Equipment	373,421	338,965	-	-	(82,883)	629,503
Information and Communication Technology	110,748	58,223	-	-	(51,296)	117,675
Motor Vehicles	15,192	32,111	-	-	(12,879)	34,424
Textbooks	50,828	-	-	-	(5,712)	45,116
Leased Assets	61,633	54,532	-	-	(36,944)	79,221
Library Resources	37,233	1,736	-	-	(4,521)	34,448
	1,492,472	1,229,100	-	-	(257,343)	2,464,229

The net carrying value of equipment held under a finance lease is \$79,221 (2023: \$61,633)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	2,032,009	(508,167)	1,523,842	1,288,476	(445,059)	843,417
Furniture and Equipment	1,468,711	(839,208)	629,503	1,128,145	(754,724)	373,421
Information and Communication Technology	1,053,727	(936,052)	117,675	995,504	(884,756)	110,748
Motor Vehicles	136,307	(101,883)	34,424	104,196	(89,004)	15,192
Textbooks	191,935	(146,819)	45,116	191,935	(141,107)	50,828
Leased Assets	146,925	(67,704)	79,221	136,828	(75,195)	61,633
Library Resources	214,159	(179,711)	34,448	214,023	(176,790)	37,233
	5,243,773	(2,779,544)	2,464,229	4,059,107	(2,566,635)	1,492,472

12. Accounts Payable

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Creditors	485,930	50,857	44,464
Accruals	16,970	9,213	9,886
Employee Entitlements - Salaries	554,973	412,362	491,309
Employee Entitlements - Leave Accrual	48,758	32,691	34,800
	1,106,631	505,123	580,459
Payables for Exchange Transactions	1,106,631	505,123	580,459
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	1,106,631	505,123	580,459

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Student Income In Advance	30,504	49,792	25,356
Fuji Trip - Cultural Awareness	8,609	-	8,609
Locker Key Deposits	3,145	2,000	3,610
Te Hinaki Trust	(38)	710	387
Overseas Students Tuition in Advance	129,077	19,892	162,478
Grants in Advance - Ministry of Education	36,000	-	13,057
Revenue In Advance	1,563	-	-
	208,860	72,394	213,497

14. Provision for Cyclical Maintenance

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	489,371	351,796	436,511
Increase to the Provision During the Year	99,465	85,090	84,925
Use of the Provision During the Year	(46,512)	-	(72,707)
Other Adjustments	(2,582)	-	40,642
Provision at the End of the Year	539,742	436,886	489,371
Cyclical Maintenance - Current	218,604	157,417	182,825
Cyclical Maintenance - Non current	321,138	279,469	306,546
	539,742	436,886	489,371

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
No Later than One Year	44,866	35,733	35,281
Later than One Year	39,568	51,520	33,401
Future Finance Charges	(7,593)	-	(4,983)
	76,841	87,253	63,699

Represented by

Finance lease liability - Current	40,116	35,733	31,823
Finance lease liability - Non current	36,725	51,520	31,876
	76,841	87,253	63,699



16. Funds held in Trust

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	121,803	5,200	2,654
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	121,803	5,200	2,654

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

17. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
MOE Capital Works Roof		223163	39,542	-	(39,077)	-	465
Learning Support Fencing		231602	(64,643)	67,154	(1,205)	-	1,306
Electrical Upgrade			(5,193)	-	-	-	(5,193)
Fire Repairs		242389	2,723	408,562	(397,781)	-	13,504
Replace Distribution Boards, Replace Heating		240675	38,961	271,965	(326,596)	-	(15,670)
Roof Replace/REm, D		243035	(32,085)	1,336,099	(1,604,762)	-	(300,748)
Drainage Remediation		240676	-	63,510	(6,100)	-	57,410
A, E: Replace Heat Pumps		240678	-	22,500	(45,024)	-	(22,524)
BLK A Classroom Conversion		250502	-	52,760	(1,619)	-	51,141
Block K2 Kiln Rationalisation		251971	-	-	(890)	-	(890)
Totals			(20,695)	2,222,550	(2,423,054)	-	(221,199)

Represented by:

Funds Held on Behalf of the Ministry of Education	123,826
Funds Receivable from the Ministry of Education	(345,025)

	2023	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
			\$	\$	\$		\$
Learning Support Centre		218475	(3,339)	3,339	-	-	-
MOE Capital Works Roof		223163	(6,174)	39,430	6,286	-	39,542
Horticulture Area		222697	(23,441)	23,441	-	-	-
Learning Support Fencing		231602	(1,207)	46,392	(109,828)	-	(64,643)
Whare Carpet		240677	(15,248)	8,000	14,496	(7,248)	-
Electrical Upgrade			(5,193)	-	-	-	(5,193)
Learning Support Vision		227993	78,807	27,170	(105,977)	-	-
Gym Lighting		240680	-	17,100	(17,100)	-	-
Fire Repairs		242389	-	81,421	(78,698)	-	2,723
Replace Distribution Boards, Replace Heating		240675	-	44,700	(5,739)	-	38,961
Roof Replace/REm, D		243035	-	-	(32,085)	-	(32,085)
Storm Damage Repairs		242665	-	25,887	(25,887)	-	-
Totals			24,205	316,880	(354,532)	(7,248)	(20,695)

Represented by:

Funds Held on Behalf of the Ministry of Education	81,226
Funds Receivable from the Ministry of Education	(101,921)



18. 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 conditions 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.

19. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,355	3,150
<i>Leadership Team</i>		
Remuneration	613,469	558,917
Full-time equivalent members	4.00	4.00
 Total key management personnel remuneration	 616,824	 562,067

There are 9 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance and Property committees that met, monthly and quarterly. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	6 - 7	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	7.00	7.00
110 - 120	10.00	8.00
120 - 130	5.00	4.00
130 - 140	3.00	2.00
 25.00	 21.00	

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



20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$330,119 (2023: \$930,024) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment
Learning Support Fencing	\$ 6,227
Fire Repairs	110,239
Replace Distribution Boards, Replace Heating	70,793
Drainage Remediation	75,310
A, E: Replace Heat Pumps	11,409
BLK A Classroom Conversion	56,141
Total	330,119

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2024 Actual	2023 Actual
	\$	\$
No later than One Year	149,181	149,181
Later than One Year and No Later than Five Years	-	114,378
Later than Five Years	-	-
	<hr/> <hr/> <hr/> <hr/> <hr/>	<hr/> <hr/> <hr/> <hr/> <hr/>
	149,181	263,559

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

	2024	2024	2023
	Budget	(Unaudited)	Actual
	\$	\$	\$
Cash and Cash Equivalents	2,456,274	346,630	1,077,111
Receivables	595,139	432,028	484,532
Investments - Term Deposits	682,931	1,227,775	1,292,839
 Total financial assets measured at amortised cost	 3,734,344	 2,006,433	 2,854,482

Financial liabilities measured at amortised cost

Payables	1,106,631	505,123	580,459
Finance Leases	76,841	87,253	63,699
 Total financial liabilities measured at amortised cost	 1,183,472	 592,376	 644,158

24. Events After Balance Date

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

25. Comparatives

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

26. Breach of Section 9 of Schedule 23

During the year the Board breached Section 9 of Schedule 23 in that a Board member was also a permanent part time employee.



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF HOROWHENUA COLLEGE'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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 BDO Manawatu Audit Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and the 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 2024; 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 as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 9 December 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises of the Kiwispot Report, Analysis of Variance, Evaluation and Analysis of student's progress and achievement, Te Tiriti O Waitangi Report, Board Listing and Statement of Compliance with Employment Policy, 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 (including International Independence Standards) (New Zealand) (PES 1) 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
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand

Horowhenua College

Members of the Board

Name	Position	How Gained	Term Expired/Expires
Juliana Mansvelt	Presiding Member	Elected	Sep 2025
Grant Congdon	Principal	ex Officio	
Garry Good	Parent Representative	Elected	Sep 2025
Bob Slade	Parent Representative	Elected	Sep 2025
Megan Bolton	Parent Representative	Elected	Sep 2025
Jhyslle Ratima	Parent Representative	Co-opted	Jul 2024
Manuila Tausi	Parent Representative	Co-opted	Sep 2025
Alasdair Mclean	Parent Representative	Elected	Sep 2024
Chris Fearon	Staff Representative	Elected	Sep 2025
Irene Vehikite	Student Representative	Elected	Sep 2025

Horowhenua College

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$22,211 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 the Horowhenua College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Horowhenua College



Analysis of Variance Report for 2024

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 2024.

When developing the strategic plan the Board 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 2024 were:

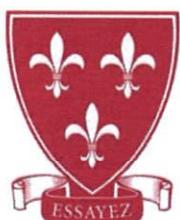
1. To ensure a safe and inclusive environment for all where the physical, financial and human resources enhance student learning and well-being.
2. To resource and develop excellence in teaching, learning, leadership, management and governance to enhance student performance in all areas of school life.
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 Kāhui Ako (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 Strategic Plan.

<p>Annual Goal 1: Pedagogy Provision of specific and focused Professional Development that supports staff to meet the individual learning needs of their students.</p>			
<p>This annual goal is aligned to Strategic Aim 1:</p>			
<p>2024 Target To further develop curriculum delivery and pedagogy through staff receiving ongoing PD on UDL and CRRP</p>			
<p>Target achieved: Yes</p>			
<p>Actions to achieve targets:</p>			
Action	Outcomes	Action Achieved: If not, reason for variance	Evaluation/Next Steps
External providers contracted to provide PD	PD provider contracted through MOE PLD application process.	Action achieved	Continued use of PD contractors as appropriate.
Regular PD provided for staff on UDL and CRRP	Staff meetings regularly provided PD on UDL and CRRP, as well as staff sharing best practice ideas.	Action Achieved	Continue to grow staff knowledge of UDL and CRRP through provision of PD and sharing of best practice by staff.
Staff effectively use the 'Levers for change' template when planning units of work/individual lessons.	The 'Levers for change' document has relevance and is used by staff when planning units or lessons.	Action achieved	Continue to promote the use of the 'Levers for change' document, especially with new staff.
Staff provide learning programmes and delivery models that appropriately meet the learning and cultural needs of all students in their classes.	Ongoing PD has enabled staff to be more aware of individual student learning needs, and this is reflected in their approach to planning units/lessons.	Action achieved	Continue to provide PD to support staff as they respond to the learning and cultural needs of their students.

<p>Annual Goal 2: Student Behaviour</p> <p>To support staff to provide an effective and consistent approach when managing and responding to student behaviour.</p>			
<p>This annual goal is aligned to Strategic Aim 1:</p>			
<p>2024 Target</p> <p>Staff are confident and consistent in how they respond to Student Behaviour</p>			
<p>Target achieved: Yes</p>			
<p>Actions to achieve targets:</p>			
Action	Outcomes	Action Achieved: If not, reason for variance	Evaluation/Next Steps
Pastoral data is analysed to identify aspects of student behaviour that need addressing across the whole college.	Senior pastoral staff analysed KAMAR information to identify and respond to the most prevalent types of student behaviour.	Action partially achieved.	Continue to analyse KAMAR data, but do this more regularly in order to identify and respond to the most prevalent types of student behaviour.
Staff are informed of the procedure to follow when dealing with specific student behaviours.	Staff are regularly briefed and reminded of college procedures relating to student behaviour.	Action partially achieved.	Continue to inform and remind staff of college procedures so response to student behaviour is consistent across the college.
Finance is provided to support staff to upskill effectively.	The PD budget is used to enable staff to attend PD on student behaviour management, especially for PCT/new staff.	Action achieved.	Continue to prioritise PCT/new staff to attend PD on student behaviour management processes.
Staff have high expectations of student behaviour.	Expectations of student behaviour are regularly and explicitly explained to students.	Action partially achieved.	The expectations of student behaviour by staff varies across the college. Establishing sufficient consistency on expectations requires continued focus.

<p>Annual Goal 3: Student resilience (Whaka whanaungatanga)</p> <p>Respond appropriately as a college to support students who struggle to attend classes due to their own well-being.</p>			
<p>This annual goal is aligned to Strategic Aim 3:</p>			
<p>2024 Target</p> <p>To establish a facility within the college to help meet the needs of students who struggle to attend classes due to their own well-being.</p>			
<p>Target achieved: Yes</p>			
<p>Actions to achieve targets:</p>			
Action	Outcomes	Action Achieved: If not, reason for variance	Evaluation/Next Steps
An appropriate facility is identified within the college and set up to receive students.	'Te Toka' is established, then moved to another location, with a final location in the planning.	Action achieved.	Continue to develop the final location for Te Toka.
The facility is staffed with one teacher with appropriate skills/qualifications.	Two excellent teachers have so far been employed as teachers in Te Toka.	Action achieved.	Following the resignation of the second teacher, another teacher for Te Toka has been appointed.
Students who are not attending classes are identified and invited to attend Te Toka.	Students attend Te Toka as per their individual plan. They engage with classwork or Te Kura with the intention of re-engaging with learning and/or mainstream classes.	Action partially achieved.	Continue to work with individual students to meet their often extreme individual needs.
Whanau are invited to be actively involved in the processes of getting their students to regularly attend classes.	Whanau are regularly contacted and are involved as much as they want to/are prepared to be.	Action achieved.	Continue to involve whanau and provide regular updates.



Annual Report for Horowhenua College (0236)

Evaluation and Analysis of students' progress and achievement

Programmes of learning, or courses, have been developed with the intention of them being engaging, relevant to the local community and environment, and challenging. These courses mesh together to enable each student to progress along their learning journey, to equip them with the knowledge to successfully gain academic qualifications, and to be well-prepared to enter the career of their choice.

The following analysis is a snapshot of some of the learning areas across our college and the academic achievement reached in 2024.

Learning Area/Course	Strategic Approach / Action	2024 Outcome
Supporting students with Special Assessment Conditions (SAC)	Early identification of students needing support	Y10 - 60% pass rate of standards sat Y11 - 30% pass rate of standards sat Y12 - 70% pass rate of standards sat Y13 - 30% pass rate of standards sat
Year 10 Co-requisites	All Year 10 students offered the opportunity to sit the literacy & numeracy co-requisites. PD for staff in promoting literacy and numeracy strategies across the curriculum - ongoing in 2025.	59% pass rate in literacy co-requisite 50% pass rate in numeracy co-requisite
Year 10 Science	Thinking with Evidence Assessment	Beginning of the year: 56% at or above level 5B End of the year: 72% at or above level 5B
Y11, 12 & 13 Art, 12 Design, 12 & 13 Photography	Student choice of folio themes, all materials supplied, positive reinforcement, weekend or holiday workshops	100% pass rate in folio external standards, but lower rates of excellence grades

Y12 & 13 Music	Focus on performance standards	75% of grades at excellence level for group performance standards
Year 11 & 12 Architecture	Good teacher PD, well-planned resources and timeline	100% pass rate in externals
Year 10 English	Y10 English course of 3 NCEA Level 1 standards	Results in 2 of the 3 standards are close to national Y11 results
Year 11 English	Y11 English course of 2 NCEA Level 2 standards	Internal standard results are better than national Y12 results External standard results are not as good as national Y12 results
Year 12 English	5 NCEA Level 2 standards - all having done 2 Level 2 standards in 2023	All results close to national results - 2 standards slightly better than nationals
Year 11 Health	Scaffolded assessments with multiple submission opportunities. Cultural identity integrated into assessments. Proactive communication with caregivers for at-risk students.	85% or better pass rate for all 3 standards
Year 11 Outdoor Ed	Flexible formats for assessment (oral, practical, visual where appropriate). Whānau contact before deadlines to enable resubmission opportunities. Scaffolded tasks for students with literacy or language needs. Progress trackers and visual timelines to support self-monitoring. Increased contextual relevance for Māori and Pasifika learners.	80.4% of available credits passed

Te Tiriti o Waitangi

Giving effect to Te Tiriti o Waitangi is something the Board and the college staff are passionate about.

What this looks like at our college is given genuine consideration and includes the following actions:

- Focused professional development on culturally responsive pedagogy for all staff
- Offering Te Reo Māori at every year level
- Tikanga is one of our compulsory subjects at Year 9 and is then offered as an option in Years 10-13
- Our Senior Leadership Team have engaged in Ministry of Education Professional Development opportunities around the implementation of Te Tiriti principles
- A number of our kaiako engaged in the Te Ahu o Te Reo language learning programme
- We have a growing number of students selecting Te Reo Māori as their language option
- Several tikanga processes have been normalised and are used on a daily basis at our kura. These include: pōwhiri for new staff, pōwhiri for Year 9 students, karakia at the beginning of some classes and at all of our formal assemblies
- The use of our school haka, Te Whero, is deeply embedded in the culture of our staff and students. This is performed at sports events, cultural gatherings and prize-givings to acknowledge success
- We are working towards implementing mātauranga Māori across our curriculum
- Te Toka - Our trauma-informed space has a holistic approach that is underpinned by partnership, belonging and looking at the overall hauora of the student