

HURUNUI COLLEGE

Annual Report For the year ended 31 December 2019

Ministry Number: 311
Principal: Stephen Beck
School Address: Tenterden Street, Harwarden
School Postal Address: P O Box 12, Harwarden
School Phone: 03 314 4430
School Email: office@hurunuicollege.school.nz

Members of the Board of Trustees

Name	Ceased	Term Finishes
Bernard Dobbs - Chairperson		Jun-22
Ben Cassidy	Jun-19	
Greg Costello		Jun-22
Bradley White		Sep-19
Christina Jemmett		Oct-19
Rhonda Sullivan		Jun-22
Sam Chisnall		Jun-22
Bredden Ferguson		Sep-22
John Valentine	Jun-19	
Rachiel Purvis	Jun-19	
Robin McKinlay		Jun-22
Stephen Beck - Principal		

Accountant / Service Provider:

Geoff Gillam Consultants

Hurunui College Table of Contents

Page

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expenses
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Cashflow Statement
6	Statement of Accounting Policies
10	Notes and Disclosures
18	Independent Auditor's Report

Other Information

Analysis of Variance

Hurunui College

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees (the Board) has pleasure in presenting the annual report of Hurunui School incorporating the financial statements and the auditor's report, for the year ended 31 December 2019.

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

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

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

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

Rhondda Sullivan

Full Name of Board Chairperson



Signature of Board Chairperson

29/05/2020

Date:

Stephen Beck

Full Name of Principal



Signature of Principal

29/05/2020

Date:

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	3,582,122	3,483,539	3,603,806
Locally Raised Funds	3	196,282	45,600	245,334
Interest Earned		11,294	10,000	11,414
Gain on Sale of Property, Plant and Equipment		-	-	-
		<u>3,789,698</u>	<u>3,539,139</u>	<u>3,860,554</u>
Expenses				
Locally Raised Funds	3	148,139	18,780	140,250
Learning Resources	4	2,236,291	2,151,366	2,336,786
Administration	5	184,487	187,923	198,673
Finance Costs		6,508	-	2,071
Property	6	731,416	749,250	796,325
Depreciation	7	91,484	14,052	87,506
Transport		330,830	395,000	330,152
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>3,729,155</u>	<u>3,516,371</u>	<u>3,891,763</u>
Net Surplus / (Deficit)		60,543	22,768	(31,209)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>60,543</u>	<u>22,768</u>	<u>(31,209)</u>

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



Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January	<u>1,433,104</u>	<u>1,433,104</u>	<u>1,464,313</u>
Total comprehensive revenue and expense for the year	60,543	22,768	(31,209)
Owner transactions			
Contribution - Furniture and Equipment Grant	7,892	-	-
Equity at 31 December	<u>1,501,539</u>	<u>1,455,872</u>	<u>1,433,104</u>
Retained Earnings	1,501,539	1,455,872	1,433,104
Reserves	-	-	-
Equity at 31 December 2019	<u>1,501,539</u>	<u>1,455,872</u>	<u>1,433,104</u>

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.



Hurunui College
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	370,554	458,147	489,580
Accounts Receivable	9	142,300	137,000	135,032
GST Receivable		17,428	13,000	14,793
Prepayments		4,258	2,000	1,815
Inventories		6,845	9,000	9,735
Investments	10	319,884	320,000	310,647
		<u>861,269</u>	<u>939,147</u>	<u>961,602</u>
Current Liabilities				
Accounts Payable	12	191,692	205,000	216,078
Revenue Received in Advance	13	2,618	-	4,262
Provision for Cyclical Maintenance	14	25,714	114,000	114,248
Finance Lease Liability - Current Portion	15	18,387	18,000	15,918
		<u>238,411</u>	<u>337,000</u>	<u>350,506</u>
Working Capital Surplus or (Deficit)		622,858	602,147	611,096
Non-current Assets				
Property, Plant and Equipment	11	951,506	898,265	877,317
		<u>951,506</u>	<u>898,265</u>	<u>877,317</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	49,900	34,031	26,800
Finance Lease Liability	15	22,925	10,509	28,509
		<u>72,825</u>	<u>44,540</u>	<u>55,309</u>
Net Assets		<u><u>1,501,539</u></u>	<u><u>1,455,872</u></u>	<u><u>1,433,104</u></u>
Equity		<u><u>1,501,539</u></u>	<u><u>1,455,872</u></u>	<u><u>1,433,104</u></u>

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



Hurunui College

Cash Flow Statement

For the year ended 31 December 2019

	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	1,117,172	1,023,539	1,061,680
Locally Raised Funds	193,950	46,157	246,063
Goods and Services Tax (net)	(2,635)	1,793	(3,234)
Payments to Employees	(425,485)	(330,832)	(468,217)
Payments to Suppliers	(836,417)	(717,880)	(865,226)
Interest Received	10,296	10,323	8,272
Funds Administered on Behalf of Third Parties	-	(4,262)	33,187
Net cash from / (to) the Operating Activities	56,881	28,838	12,525
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(149,388)	(35,000)	(42,775)
Purchase of Investments	(9,237)	(9,353)	(7,293)
Proceeds from Sale of Investments	-	-	-
Net cash from / (to) the Investing Activities	(158,625)	(44,353)	(50,068)
Cash flows from Financing Activities			
Contribution by the Ministry of Education - Furniture and Equipment Grants	7,892	-	-
Finance Lease Payments	(25,174)	(15,918)	(24,358)
Net cash from Financing Activities	(17,282)	(15,918)	(24,358)
Net increase/(decrease) in cash and cash equivalents	(119,026)	(31,433)	(61,901)
Cash and cash equivalents at the beginning of the year	8	489,580	489,580
Cash and cash equivalents at the end of the year	8	370,554	458,147

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 which form part of these financial statements.



Hurunui College

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2019

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 23.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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



Classification of leases

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

Recognition of grants

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

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.

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.

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.

Donations

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 three months or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

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

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 not trivial.

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment. After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of securities.

j) Inventories

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

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 \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:	Years
Building improvements	40
Furniture and equipment	5-10
Information and communication technology	5
Plant	10
Leased	3
Library resources	10
Motor Vehicles	5

l) Intangible Assets

Software costs

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

m) 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.

n) 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.

o) 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.

p) Revenue Received in Advance

Revenue received in advance relates to fees received from grants 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, should the School be unable to provide the services to which they relate.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

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.

Investments that are shares are categorised as "financial assets measured at fair value through other comprehensive income" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, funds held on behalf of the Ministry of Education, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

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.

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operational grants	621,670	598,659	591,755
Teachers' salaries grants	1,892,154	1,890,000	1,950,290
Use of Land and Buildings grants	572,062	570,000	591,102
Bus	397,473	395,000	383,601
Other government grants	98,763	29,880	87,058
	<u>3,582,122</u>	<u>3,483,539</u>	<u>3,603,806</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
<i>Revenue</i>			
Donations	35,155	2,500	63,451
Activities	106,449	27,500	110,937
School houses	40,615	10,000	48,015
Trading	14,063	5,600	22,931
	<u>196,282</u>	<u>45,600</u>	<u>245,334</u>
<i>Expenses</i>			
Activities	85,875	18,780	80,576
Trading	14,734	-	24,271
Fundraising (costs of raising funds)	-	-	-
School houses	47,530	-	35,403
	<u>148,139</u>	<u>18,780</u>	<u>140,250</u>
<i>Surplus for the year Locally raised funds</i>	<u>48,143</u>	<u>26,820</u>	<u>105,084</u>

4 Learning Resources

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Curricular	125,715	133,061	131,785
Employee Benefits - Salaries	2,094,006	2,006,805	2,192,241
Staff Development	16,570	11,500	12,760
	<u>2,236,291</u>	<u>2,151,366</u>	<u>2,336,786</u>

5. Administration

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Audit Fee	4,069	4,000	3,950
Board of Trustees Fees	3,932	5,120	3,900
Board of Trustees Expenses	2,934	4,087	2,621
Communication	10,717	4,884	5,903
Consumables	16,144	34,000	26,013
Staff Expenses	4,932	3,541	12,688
Other	19,595	17,291	20,221
Employee Benefits - Salaries	122,164	115,000	123,377
	<u>184,487</u>	<u>187,923</u>	<u>198,673</u>

6. Property

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Caretaking and Cleaning Consumables	5,058	7,500	6,567
Cyclical Maintenance Provision	(65,434)	12,000	5,017
Grounds	9,099	3,500	9,757
Heat, Light and Water	35,043	30,600	32,049
Rates	3,577	5,000	2,867
Repairs and Maintenance	77,050	24,700	43,721
Use of Land and Buildings - Non-Integrated	572,062	570,000	591,815
Employee Benefits - Salaries	94,961	95,950	104,532
	<u>731,416</u>	<u>749,250</u>	<u>796,325</u>

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

7. Depreciation of Property, Plant and Equipment

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Buildings - School	9,604	1,000	9,700
Furniture and Equipment	17,267	4,052	22,183
Information and Communication Technology	8,861	2,000	10,138
Motor Vehicles	18,346	1,500	11,786
Plant	13,824	1,500	13,532
Leased Assets	21,825	3,000	18,771
Library Resources	1,757	1,000	1,396
	<u>91,484</u>	<u>14,052</u>	<u>87,506</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Bank Current Account	48,060	58,147	67,424
Bank Call Account	322,494	400,000	422,156
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>370,554</u>	<u>458,147</u>	<u>489,580</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Debtors	4,245	3,000	3,557
Debtor Ministry of Education	-	-	-
Interest Accrued	5,321	4,000	4,323
Teacher Salaries Grant Receivable	132,734	130,000	127,152
	<u>142,300</u>	<u>137,000</u>	<u>135,032</u>
Receivables from Exchange Transactions	9,566	7,000	7,880
Receivables from Non-Exchange Transactions	132,734	130,000	127,152
	<u>142,300</u>	<u>137,000</u>	<u>135,032</u>



10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	319,884	320,000	310,647

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Buildings	613,844	43,087	-	-	(9,604)	647,327
Furniture and Equipment	92,327	31,988	-	-	(17,267)	107,048
Information and Communication	23,561	1,806	-	-	(8,861)	16,506
Motor Vehicles	28,261	43,725	-	-	(18,346)	53,640
Plant	62,487	25,185	-	-	(13,824)	73,848
Leased Assets	45,093	16,285	-	-	(21,825)	39,553
Library Resources	11,744	3,597	-	-	(1,757)	13,584
Balance at 31 December 2019	877,317	165,673	-	-	(91,484)	951,506

	Cost or Valuation \$	Accumulated Denreciation \$	Net Book Value \$
Buildings	798,381	(151,054)	647,327
Furniture and Equipment	578,092	(471,044)	107,048
Information and Communication	198,818	(182,312)	16,506
Motor Vehicles	139,777	(86,137)	53,640
Plant	234,704	(160,856)	73,848
Leased Assets	65,433	(25,880)	39,553
Library Resources	121,595	(108,011)	13,584
Balance at 31 December 2019	2,136,800	(1,185,294)	951,506

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Buildings	623,544	-	-	-	(9,700)	613,844
Furniture and Equipment	94,572	19,938	-	-	(22,183)	92,327
Information and Communication	15,479	18,220	-	-	(10,138)	23,561
Motor Vehicles	40,047	-	-	-	(11,786)	28,261
Plant	72,727	3,292	-	-	(13,532)	62,487
Leased Assets	23,356	40,508	-	-	(18,771)	45,093
Library Resources	9,491	3,649	-	-	(1,396)	11,744
Balance at 31 December 2018	879,216	85,607	-	-	(87,506)	877,317

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	755,294	(141,450)	613,844
Furniture and Equipment	546,106	(453,779)	92,327
Information and Communication	197,012	(173,451)	23,561
Motor Vehicles	96,052	(67,791)	28,261
Plant	209,519	(147,032)	62,487
Leased Assets	70,209	(25,116)	45,093
Library Resources	117,998	(106,254)	11,744
Balance at 31 December 2018	1,992,190	(1,114,873)	877,317

12. Accounts Payable

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating Creditors	12,389	25,000	35,849
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	132,734	130,000	127,152
Employee Benefits Payable - Leave Accrual	46,569	50,000	53,077
	<u>191,692</u>	<u>205,000</u>	<u>216,078</u>
Payables for Exchange Transactions	191,692	205,000	216,078
	<u><u>191,692</u></u>	<u><u>205,000</u></u>	<u><u>216,078</u></u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held on Behalf of Third Parties	2,618	-	4,262
	<u>2,618</u>	<u>-</u>	<u>4,262</u>

14. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Provision at the Start of the Year	141,048	141,048	136,031
Increase to the Provision During the Year	(65,434)	12,000	5,017
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>75,614</u>	<u>153,048</u>	<u>141,048</u>
Cyclical Maintenance - Current	25,714	114,000	114,248
Cyclical Maintenance - Term	49,900	34,031	26,800
	<u>75,614</u>	<u>148,031</u>	<u>141,048</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2019. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

15. Finance Lease Liability

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
No Later than One Year	18,387	18,000	15,918
Later than One Year and no Later than Five Years	22,925	10,509	28,509
Later than Five Years	-	-	-
	<u>41,312</u>	<u>28,509</u>	<u>44,427</u>

16. 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	School Contribution	Payments	Closing Balances
		\$	\$	\$	\$	\$
Pool	<i>Completed</i>	11,437	-	-	11,437	-
Library	<i>Completed</i>	(44,624)	103,449	-	58,825	-
Totals		(33,187)	103,449	-	70,262	-

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2019 Actual	2018 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,932	3,900
Full-time equivalent members	0.09	0.09
<i>Leadership Team</i>		
Remuneration	328,539	324,291
Full-time equivalent members	3	3
Total key management personnel remuneration	332,471	328,191
Total full-time equivalent personnel	3.09	3.09

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

Principal

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

	2019 Actual	2018 Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	130-140	120-130
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

One other employee received total remuneration over \$100,000 (2018: nil).

19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$0	\$0
Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

The 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.

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

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board had no capital commitments.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board had no operating commitments.

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Cash and receivables

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and Cash Equivalents	370,554	458,147	489,580
Receivables	142,300	137,000	135,032
Investments - Term Deposits	319,884	320,000	310,647
Total Cash and Receivables	832,738	915,147	935,259

Financial liabilities measured at amortised cost

Payables	191,692	205,000	216,078
Finance Leases	41,312	28,509	44,427
Total Financial Liabilities Measured at Amortised Cost	233,004	233,509	260,505



24. Events After Balance Date

Impact from Covid-19

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

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

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

25. Adoption of PBE IFRS 9 Financial Instruments

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

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

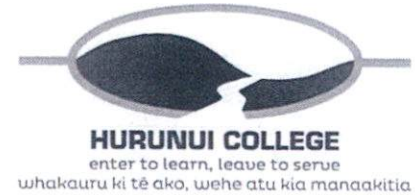
- Note 10 Investments:

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

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



Analysis of Variance Reporting Hurunui College 2019



School Name	Hurunui College	School Number	0311
-------------	-----------------	---------------	------

Strategic Aim:	1. Dynamic, seamless curriculum
Annual Aim:	1.1: Student Progress and Achievement – All students at Hurunui College work towards reaching their full potential
Target:	<p>Annual achievement targets:</p> <ul style="list-style-type: none"> A. 80% of students in Y1-10 will be working at or above their curriculum level in writing B. NCEA - 85% of school leavers will obtain a level two or higher qualification C. 30% of students in Y11-13 will gain a merit or excellence endorsement at their appropriate NCEA level D. Maori achievement in Writing is raised to be in line with overall school achievement E. 85% of Maori school leavers will attain a level 2 qualification or higher.
Baseline Data:	<p>80% of students in Y1-10 will be working at or above the curriculum level in writing</p> <p>Writing is seen as a key determinant of academic success across the curriculum. Through a focus on writing it is felt that achievement in other levels will be raised. This will include reading and mathematics data and NCEA achievement into the future. Writing has consistently underperformed in relation to other national standard data at Hurunui College and also across our COL. In 2018 our Y1-10 OTJ data in writing sits at 67% (at or above) down on our 2017 data. Boys writing achievement (at above) was lower than the overall school results, 64% (an improvement from 2018, 59%) and when also compared to girls, 70 (a significant decrease from 83% in 2018). A significant variable for 2018 is the inclusion of an OTJ at Y9 and Y10, which does have an impact on the overall trends.</p> <p>NCEA - 85% of school leavers will obtain an NCEA level two or higher qualification</p> <p>This target is in line with the Government’s previous target that 85% of 18-year-olds will have achieved NCEA Level 2 or equivalent. Hurunui College school leavers data is currently below both the national level and what is reflected in overall</p>

achievement across our COL's. 2018 results show that of all our school leavers 72% left with NCEA level two or higher (compared with 71% in 2017). It needs to be noted that a number of those students that did not achieve NCEA Lv2 have continued into tertiary or alternative training pathways. Students that have transferred to another school are not included in these results.

30% of students in Y11-13 will gain a merit or excellence endorsement at their appropriate NCEA level.

Although our overall NCEA level achievement is satisfactory, it is of concern the number of students gaining NCEA Level endorsement at their appropriate level. Across all three levels in 2018 we achieved 11%, with no students gaining excellence endorsements. This is well below national data, which sits around 30% across all three NCEA levels.

Maori achievement in Writing is raised to be in line with overall school achievement.

Writing – Maori are disproportionately reflected in the Well Below and under-represent in the Above data in all areas.

Reading - WB 12% cf. 8%, B 44% cf. 26%, At 44% cf. 48%, Ab 0% cf. 18%

Writing - WB 2% cf. 5%, B 42% cf. 28%, At 53% cf. 52%, Ab 3% cf. 15%

Mathematics - WB 4% cf. 3%, B 32% cf. 24%, At 59% cf. 59%, Ab 14% cf. 4%

85% of Maori school leavers will attain a level 2 qualification or higher.

Of the 18 school leaver in 2018, 7 are identified as Maori, 3 achieved NCEA Lv2, and 2 transitioned to another secondary school in 2019. 60% of Maori school leavers gained NCEA Lv2, compared to 72% across the school. This is a decrease in our 2018 data, where 100% of Maori school leavers gained NCEA Level 2 or higher. It is also noted that no Maori school leavers gained an endorsement at their highest leaving qualification.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
Review assessment data with staff and identify students who will need extra support Review and discuss the progress of identified students at syndicate and	a. End of year data shows that 62% (cf 67% 2018) of students were working at or above their expected curriculum level in writing at the end of 2019. This is 18% below the target set.	a. With over 30% of students at Hurunui College being identified on the special education register as needing support in two or more curriculum areas, the target is aspirational. Also	a. Work still to be done in this area and writing will remain a focus gong in 2020. b. Leavers qualifications will remain a target in 2020.

<p>learning community meetings</p> <p>Review existing programmes and provide tailored responsive support to meet the learning needs of the group and individuals within it.</p> <p>Ensure an on-going focus on assisting identified students to make accelerated progress through staff meetings and professional learning programme</p> <p>Work with parents, families and whānau to find effective ways of supporting students' learning</p> <p>Analyse end-of-year data to inform progress and planning for the following year</p>	<p>b. Total school leavers attaining NCEA level 2 was 100% in 2019 (cf. 72% 2018).</p> <p>c. Across all three levels in 2019 17% (cf. 11% 2018) of students gained an NCEA endorsement, with one student gaining an excellence endorsement.</p> <p>d. Maori writing achievement - WB 6% (cf. 2% 2018), B 43% (cf. 42% 2018), At/Ab 51% (cf. 56% 2019)</p> <p>e. Of the 18 school leaver in 2019 3 are identified as Maori, 100% achieved NCEA Lv2 (cf. 100% 2018)</p>	<p>the reverting to curriculum levels, rather than NATIONAL standards has probably given us a more accurate understanding of exactly where the students are working.</p> <p>b. Great result, achieved above target.</p> <p>c. Improvement from 2018 results but still work to be done in this area to ensure students are reaching their potential.</p> <p>d. Maori are still well underperforming in relation to our overall school population. The transient nature and low socio-economic status of a number of our Maori families place additional disadvantage on these students.</p> <p>e. Great result, achieved above target. However, it can be noted that of the 17% of students who gained an NCEA endorsement, none were Maori.</p>	<p>c. Maintain a focus on quality rather than quantity of assessment. Modular timetable has focused learning and relevant assessment activities.</p> <p>d. Maori students and achievement to remain a focus in 2020. With the PLD around UDL practices, it is hoped learning will be made accessible to all students. Maori students are clearly identified to teachers and on the special education register. Increase staff knowledge of culturally responsive practices.</p> <p>e. Continuing monitoring Maori achievement against overall school achievement and include endorsement data.</p>
---	---	---	--

Planning for next year:

Look at areas in addition to writing as a focus area
 Include endorsement achievement alongside overall NCEA achievement for Maori students

Annual Aim:

1.2: To improve the learning outcomes for students on our Special Education register.

Target:	To provide targeted support for students on the special education register to allow them to make progress relative to their abilities and feel valued and included at Hurunui College
Baseline Data:	Data identifies a number of students that are consistently working well below the National Standards in two or more areas or they are working at curriculum level 1 or 2 in years 9-13. The register identifies 37 students between Y1-13 that are identified in this way. These students require additional support and strategies to allow them to make progress relative to their abilities.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Update special education register and make available to all teachers</p> <p>Ensure SEG grant and target funding is equitably distributed amongst those with the highest needs</p> <p>Collate resources and run a session at a staff meeting where existing resources are shared, and ideas for other support canvassed</p> <p>Explore innovative and inclusive ways of meeting the needs of our students with Special Education needs</p> <p>Access PLD to assist teachers in meeting the diverse needs in their class, including those with Special Education needs</p> <p>Review existing classroom practices</p>	<p>Hurunui College works hard to provide a diverse range of interventions to support the students in the school who are identified on the special education register. This includes...</p> <ul style="list-style-type: none"> - Learning assistants across the school. - Targeted PDL for teachers in differentiation. - Ongoing monitoring through the use of ILP's - Use of RTLB services and ministry support - Appointment of LSC for 2020 school year 	<p>Hurunui College continues to work hard in supporting students on the special education register. The focus is well resourced and teachers are well connected with this area of focus.</p>	<p>The school will need to maintain a focus on the needs of students identified in the special education register. Funding levels need to be sustained to allow for the identified support and flexibility within provisioning.</p> <p>The appointment of an LSC in 2021 will assist greatly in the provisioning of special education.</p> <p>PLD in UDL will assist teachers in being able to meet the needs of the broad range of students in a class.</p>

and the role the teacher aide plays, with a view to targeting the best teaching to those with the greatest need.

Encourage teacher aides to undertake professional learning so that they have a deeper understanding of children with Special Education needs, and are better equipped to assist them to achieve.

Fund programmes and resources that best meet individual needs (e.g. SPEC)

Planning for next year:

UDL to be a major PLD focus in 2020
 Ensure the LSC is well utilised and her work targeted.

Annual Aim:	1.3: Learning Communities are utilised to foster student engagement and agency
Target:	<ul style="list-style-type: none"> a. Curriculum pedagogy, teaching practice and collaboration is to be focused through the learning communities b. Conceptual Based Curriculum framework is implemented within the Investigating Learning Communities c. NCEA modular course construction is embedded in the Aspiring Learning Community d. Supportive Learning Groups utilised to foster academic and career counselling and mentoring
Baseline Data:	2019 will be the fourth year learning communities have been established at Hurunui College. Learning Communities are focused on developing greater collaboration, consistency and defining the learning experiences of the students in each community. The

needs of the students are shared and continuity maintained. At Y11-13 they are designed to additionally support our Y11-13 students as they navigate their journey through NCEA and into employment or further tertiary or alternative education.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Learning Community Leaders remain appointed for the four Learning communities and form the basis of the leadership team</p> <p>Teachers are appointed to the position of Supportive Learning Teachers (SLT's)</p> <p>Clear job descriptions maintained for Learning Community leaders and status given to the positions</p> <p>Focus of learning is built upon and defined across Learning Communities</p> <p>A user-friendly format developed to assist in academic counselling and pathway development</p> <p>Deeper curriculum links are formed through the delivery of the concept-based curriculum in the Investigating Community.</p> <p>Modular and integrated curriculum delivery continues to be developed at NCEA level through the Aspiring Learning Community</p> <p>Progressive pedagogy and practice are developed within learning communities.</p>	<p>Learning Communities are well established in the school and are a natural means for curriculum collaboration and pedagogy focus.</p> <p>The conceptually based curriculum was revised and actions in place for 2020.</p> <p>Modules are in place for the 2020 school year.</p> <p>Modifications are being made to the setup of SLG groups to continue to provide targeted support to students in the Aspiring Learning Community</p>	<p>The school has made excellent progress in most areas during 2019. Teachers are working effectively within the Learning Communities.</p>	<p>Learning communities will remain as a structure within the school but will be removed from the strategic plan in 2020.</p>

<p>Opportunities for collaborative teaching and planning are investigated</p> <p>Review on-going effectiveness of SLG's and make on-going adaptations and improvements</p> <p>Review on-going effectiveness of Learning Communities and make on-going adaptations and improvements as seen necessary</p>			
--	--	--	--

Planning for next year:

Learning communities are now well established and will not remain a strategic goal in 2020.

Annual Aim:	1.4: Teaching and Learning - A common language for thinking and learning is implemented school-wide
Target:	Solo taxonomy remains a focus within the school-wide professional development and is utilised across the school
Baseline Data:	Hurunui College was first introduced to Solo Taxonomy in 2014 and has continued to slowly embed the constant language within learning and thinking across the school. This was supported by the focus being extended across the Hurunui region as part of the Hurunui Learning Community Cluster and is now widely utilised across our three neighbouring area schools and within a number of our surrounding primary schools.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>New teachers are introduced to Solo Taxonomy</p> <p>Solo taxonomy remains a focus within the school-wide professional development</p>	<p>SOLO Taxonomy is well embedded in the practice of a majority of teachers within the school. There are still some areas where improvement can be made</p>	<p>As the school continues to move forward with our school-wide focus on Solo Taxonomy it is essential that we bring new teachers on board and support those who are late</p>	<p>The school-wide focus will remain in 2020 but will be removed as a target in 2020 It will be incorporated as part of the revised strategic target of - Develop consistency of practice to enable all students to access the</p>

<p>Solo Taxonomy is maintained as a focus within Learning Community professional discussions</p> <p>Hurunui supports and is involved in the Hurunui Learning Community Cluster initiatives around SOLO Taxonomy</p>		<p>adopters. This will need to be an ongoing area of focus.</p>	<p>curriculum and participate in meaningful, challenging learning opportunities</p>
---	--	---	---

Planning for next year:

To be incorporated into developing consistency of practice to enable all students to access the curriculum and participate in meaningful, challenging learning opportunities.

Annual Aim:	1.5: Hurunui College leaver's destinations from school are tracked and monitored
Target:	Develop a system to monitor our Hurunui College leavers so we are better able to accurately track our graduate's contribution to community and society
Baseline Data:	Hurunui College is very aware that a number of our students who leave with no or minimal qualifications continue to move on and be very successful and contribute to the local and wider community. We are interested in trying to gather this information as a better measure of on-going success for our school leavers.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
COL Within school Lead is employed to develop an inquiry to investigate school leavers qualification and destination data	<p>WSL inquiry set around the analysis of leavers destination data.</p> <p>Progress shared with the Bot in 2019</p>	<p>Some early progress made and overall data collection has happened. Still some work to be completed.</p>	<p>Data collection and analysis to continue in 2020 under the role of the WSL.</p> <p>Results and evaluation to be shared.</p>

<p>An inquiry is established and student data is collected</p> <p>Assessment practices that contribute to school leavers qualifications are closely looked at.</p>			<p>with staff and BoT's.</p> <p>Not to be included as a target in 2020</p>
--	--	--	--

Planning for next year:

Will remain a target but will be reviewed as part of student progress and achievement.

Strategic Aim:	2: Adaptive, innovative teaching and learning environment
Annual Aim:	2.1: Develop the Hurunui College E-Learning Strategy and Direction
Target:	<ul style="list-style-type: none"> a. The E-Learning strategic plan is reviewed and focused on engagement and raising student achievement b. Provide for staff professional development on the use of devices and transformational practice – CORE Ed or alternative c. Provisioning of devices for the Aspiring Community is monitored and evaluated at the end of 2019
Baseline Data:	<p>The E-Learning strategic plan was drafted in 2015 and the school has been working towards refining a clearer direction for E-Learning in the school. A new lead teacher of E-Learning was appointed at the end of 2016 and has worked hard to drive the strategic plan forward. The school invests heavily in devices and is important that we are seeing the benefit for student achievement. It is important for us to now build staff capability in the use of these devices.</p>

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
E-Learning committee to meet regularly to review and build on the strategic plan.	All aspects of the eLearning strategic plan were achieved by the end of 2020.	No variance to report	eLearning committee to meet early 2020 to review and begin long term planning around a new strategic vision.

<p>E-Learning strategic plan to continue to be developed</p> <p>A Digital citizenship plan is developed and promoted within the school and wider community</p> <p>E-Learning professional development is maintained through staff meetings and one on one sessions.</p> <p>All expenditure is linked to the E-Learning strategic plan</p> <p>Monitor and review the Y11-13 use of provided devices.</p>	<p>The shift to a full cloud-based system was the final hurdle.</p>		
<p>Planning for next year:</p>			
<p>Targets to be set for 2020 and beyond.</p>			

<p>Annual Aim:</p>	<p>2.2: Make effective use of the classroom, school and wider local environment</p>
<p>Target:</p>	<p>a. To maximise and broaden the use of the local environment to improve opportunities for teaching and learning.</p> <p>b. Investigate best use of current classroom use and future Discovery classroom buildings</p> <p>c. Discovery and Exploring Communities Integrated inquiry overview to reflect the local environment, history and its people.</p>
<p>Baseline Data:</p>	<p>The Hurunui Area is rich in history and natural resources and the school needs to look to more closely utilise these opportunities in our local environment.</p>

<p>Actions</p>	<p>Outcomes</p>	<p>Reasons for the variance</p>	<p>Evaluation</p>
-----------------------	------------------------	--	--------------------------

What did we do?	What happened	Why did it happen	Where to next?
<p>Develop a master plan for junior primary building development</p> <p>Concept-based and cross-curricular focus is developed to utilise local expertise and environments</p> <p>Build strong relationships with local sporting and recreational resources</p>	<p>A number of key building projects discussed in 2019 will be coming online in 2020.</p> <ul style="list-style-type: none"> - Decommissioning of the boiler, installation of solar panels, gym changing rooms and kitchen renovations and Discovery LC classroom rebuild. <p>Concept-based curriculum for Y8-10 to continue through into 2020.</p> <p>Links being built between local sporting organisations - bowling club, squash club, parks and rec</p>	<p>No variance to report</p>	<p>Maintain focus in these areas next year and continue to build on the progress.</p>

Planning for next year:
Continue progress into 2020.

Annual Aim:	2.3: Implement the Digital Technology curriculum across years 1-10
Target:	<ul style="list-style-type: none"> a. All staff to complete their digital passport. b. Staff to be up-skilled in digital technology framework. c. Professional development opportunities made available to staff.
Baseline Data:	The Digital Technology curriculum is due to be implemented in 2020 and it is important that our teachers are adequately upskilled and confident in the implementation of the curriculum.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
----------------------------	---------------------------	---	------------------------------

<p>Ensure the digital technology curriculum is woven into our Professional Development plan for 2019</p> <p>External professional development is accessed for staff.</p> <p>On-going support giving to staff during the year</p>	<p>Digital Circus PLD began in 2019.</p> <p>All teachers completed digital passports through Mind Lab in 2019</p> <p>A professional development plan in place for 2020.</p>	No variance to report	Continue work started in 2019 alongside Digital Circus PLD.
--	---	-----------------------	---

Planning for next year:

Continue work started in 2019 alongside Digital Circus PLD.

Strategic Aim:	3: Active, positive and Caring Citizens
Annual Aim:	3.1: Provide a safe supportive physical and emotional environment for everyone who is at Hurunui College
Target:	<p>a. Continue the implementation of School-Wide Positive Behaviour for Learning (SWPB4L) and implement the move to tier two.</p> <p>b. Restorative practices continue to underpin how we manage relationships at Hurunui College</p>
Baseline Data:	Hurunui College has a long-standing association with restorative practices and has built on this from 2015, becoming an SWPB4L school. Embedding and integrating the underpinning philosophies of both Restorative Practices and SWPB4L is seen as essential in managing relationships within our school, and ensuring a consistent approach is utilised to manage school-wide behaviours and expectations. In our 2018 PB4L SET the school scored very highly and began tier 2 training in late 2018.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
Appoint and resource a team leader within the school	PB4L Team continues to actively function within the school.	No variance to report	Continue school-wide momentum and build the capacity of tier two at

<p>Develop team to lead both Tier 1 and tier 2 PB4L within the school</p> <p>Complete PB4L Set</p> <p>New teachers to be trained in restorative practices</p> <p>Attend both tier1 and tier 2 PB4L Cluster meetings and training</p> <p>PB4l expectations to become embedded in regular staff meetings and taught to students</p> <p>Restorative Practices to be embedded alongside SWPB4l</p>	<p>Restorative practices are maintained as a key focus in dealing with behaviour within the school.</p> <p>PB4L Tier 2 team established in 2019.</p> <p>PB4L Tier two meetings are being attended regularly</p> <p>Specialist classroom teacher appointed to the position of team leader in 2020.</p> <p>Two staff members attended restorative training in 2020.</p>		<p>classroom practice teams.</p> <p>Build capacity of Tier 1 coach and newly appointed Senior Dean.</p>
--	---	--	---

Planning for next year:

Continue school-wide momentum and build the capacity of tier two and classroom practice teams.

Annual Aim:	3.2: Cultural Responsiveness
Target:	<ul style="list-style-type: none"> a. Recognise our commitment to the Treaty of Waitangi by ensuring that every student is enriched by an environment which values and reflects NZ's bi-cultural heritage. b. Know and understand the cultural backgrounds of all students who come to Hurunui College and follow practices that reflect and cater to their differing needs. c. Maintain the momentum developed through Kapa Haka and Te Reo across the school. d. Support teachers in accessing Professional Development

Baseline Data:	Hurunui College needs to continually challenge itself to improve our cultural awareness and inclusive practices. In 2016 we hosted the CASA Kapa Haka event as well as a community-wide Matariki celebration. We will look to build on this momentum 2019 with a strong focus on engaging with our Maori community.
-----------------------	---

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Build staff capacity in their knowledge of Tikanga Maori and Te Reo.</p> <p>Powhiri's are regularly used to welcome new staff and students to the school</p> <p>Te Reo to increasingly be incorporated at staff PLD</p> <p>Ensure that the staff are aware of the cultural needs and diversities of students</p> <p>School to continue to be involved in regular cultural activities eg CASA Kapahaka, Matariki, Maori language week</p>	<p>The school continues to make good progress around this area. Maori is effectively led in the school.</p> <p>A new teacher was appointed to the position of TiC Maori.</p> <p>Whanau hui's have not got up and running.</p> <p>Te reo has been regularly incorporated into staff meetings.</p> <p>Powhiri's have been run effectively with full school participation.</p> <p>Participation in CASA Kapa Haka in 2020</p>	<p>It has been hard to get traction with the Maori community enrolled in the school.</p> <p>In school, progress has been good.</p>	<p>Look into the role of whanau hui and seek greater engagement from our community.</p> <p>Raise the profile of TiC Maori through the allocation of a management unit.</p>

Planning for next year:
Build on 2019 momentum and work with TiC Maori around building whanau engagement.

Annual Aim:	3.3: Developing Environmental Awareness
--------------------	---

Target:	<p>a. To foster an awareness of the environmental impacts of our behaviours at a local, national and global level</p> <p>b. Develop a school-wide rubbish strategy</p>
Baseline Data:	The strategic review identified a need to better develop our environmental awareness in the school and become more inclusive of current practices that are in place.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Investigate opportunities to integrate Kiwi Watch and Nina Valley programme closer within the curriculum</p> <p>To build on the recommendation based on Improving our rubbish and recycling programmes to minimise the impact on landfills and the environment – reduce, reuse, recycle</p> <p>School-wide rubbish strategy to empower students to be more strongly connected to where our rubbish goes and becoming an integral part of the process.</p>	<p>Students are now able to gain NCEA credits alongside their involvement in the Kiwi Watch.</p> <p>The rubbish strategy is yet to get off the ground.</p>	<p>Y13 students took on the role of developing the school-wide rubbish strategy but due to work pressures this was not implemented in 2019.</p>	<p>Continue to build on the strengths the Nina Valley Kiwi Watch group.</p> <p>Work to build a cohesive rubbish strategy for the school.</p>

Planning for next year:
<p>Continue to build on the strengths of the Nina Valley Kiwi Watch group.</p> <p>Work to build a cohesive rubbish strategy for the school.</p>

Kiwi Sport Funding

Kiwi Sports funding was utilised in 2019 to support the employment of a sports coordinator to manage and organise sport across the school.

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

The Auditor-General is the auditor of Hurunui College (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 17 that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 29 May 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter - COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 17 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of Opinion

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

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

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

Responsibilities of the Board of Trustees

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Kiwisport notice and Board of Trustees listing, but does not include the financial statements, and our auditor's report thereon.

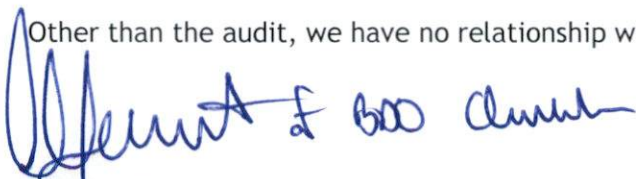
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Warren Johnstone
BDO Christchurch

On behalf of the Auditor-General
Christchurch, New Zealand