HAURAKI PLAINS COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

HAURAKI PLAINS COLLEGE

Annual Report - For the year ended 31 December 2019

School Directory

Ministry Number:	112
Principal:	Ngaire Harris
School Address:	2 Kaihere Road, Ngatea
School Postal Address:	P O Box 44, Ngatea
School Phone:	07 8677029
School Email:	exec@haurakiplains.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Andrew Gordon	Chair Person	Re-elected	Jun-22
Ngaire Harris	Principal ex Officio		
Roger Hunter	Parent Rep	Co-opted	Jun-22
Penny Buchanan	Parent Rep	Elected	Jun-22
Anita Llewell	Parent Rep	Elected	Jun-22
Simon Main	Parent Rep	Elected	Jun-22
Stephen Morrison	Parent Rep	Elected	Jun-22
Ian Clark	Staff Rep	Elected	Jun-22
Molly Smith-Soppet	Student Rep	Re-elected	Sep-20
Doug Cresswell	Staff Rep	Elected	Sep-19
Jonathon O'Neill	Staff Rep	Re-elected	Jun-19
Melanie Shea	Chair Person	Re-elected	Jun-19
Dana Thompson	Parent Rep	Re-elected	Jun-19
Jeff Gordon	Parent Rep	Elected	Jun-19

Accountant / Service Provider:	The SchoolOffice
Auditor:	Owen McLeod & Co Chartered Accountants & Auditors

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Hauraki Plains College

Statement of Responsibility

For the year ended 31 December 2019

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

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

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

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

Andrew A Gordon
Full Name of Board Chairperson

Signature of Board Chairperson

29/6/2020.
Date:

Ngaire Harris
Full Name of Principal

Signature of Principal

29/6/2020
Date:

Hauraki Plains College

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	7,374,303	7,154,329	6,924,298
Locally Raised Funds	3	994,015	583,375	1,172,458
Interest income		33,669	35,000	34,900
International Students	4	88,477	86,000	44,403
		8,490,464	7,858,704	8,176,059
Expenses				
Locally Raised Funds	3	504,242	270,500	668,125
International Students	4	46,310	30,000	46,432
Learning Resources	5	5,765,820	5,544,597	5,263,916
Administration	6	364,858	344,100	342,543
Finance		6,082	-	5,203
Property	7	1,742,729	1,544,206	1,562,266
Depreciation	8	383,176	-	363,579
Loss on Disposal of Property, Plant and Equipment		1,344	-	59,735
		8,814,561	7,733,403	8,311,799
Net Surplus / (Deficit) for the year		(324,097)	125,301	(135,740)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		(324,097)	125,301	(135,740)

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

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Hauraki Plains College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual 2019 $	Budget (Unaudited) 2019 $	Actual 2018 $
Balance at 1 January		2,976,326	3,224,627	3,112,066
Total comprehensive revenue and expense for the year		(324,097)	125,301	(135,740)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		23,700	-	-
Contribution - School Building		(53,910)		
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	26	2,622,019	3,349,928	2,976,326
Retained Earnings		2,226,821	2,954,730	2,581,128
Reserves		395,198	395,198	395,198
Equity at 31 December		2,622,019	3,349,928	2,976,326

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.

Reserved Equity

Reserved equity comprises funds that have been received by the School for a specific purpose. The School guarantees to hold sufficient monies to enable the funds to be used for their intended purpose at any time.

The school is not required to repay these funds,however.

	2019 Actual $	2019 Budget $	2018 Actual $
Douglas Scholarship	372,572	372,572	372,572
Prizegiving Trust	22,626	22,626	22,626
	395,198	395,198	395,198

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Hauraki Plains College
Statement of Financial Position
As at 31 December 2019

	Notes	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Assets				
Cash and Cash Equivalents	9	19,356	416,701	230,135
Accounts Receivable	10	519,296	381,133	381,133
GST Receivable		28,782	49,834	49,834
Prepayments		5,253	-	-
Inventories	11	183,275	146,976	146,976
Investments	12	767,595	931,700	931,700
		1,523,557	1,926,344	1,739,778
Current Liabilities				
Accounts Payable	14	450,506	408,592	408,592
Revenue Received in Advance	15	131,785	148,393	148,393
Provision for Cyclical Maintenance	16	89,798	270,000	270,000
Painting Contract Liability - Current Portion	17	-	54,000	54,000
Finance Lease Liability - Current Portion	18	32,861	31,815	31,815
Funds held in Trust	19	34,526	20,160	20,160
Funds held for Capital Works Projects	20	-	-	82,275
		739,476	932,960	1,015,235
Working Capital Surplus/(Deficit)		784,081	993,384	724,543
Non-current Assets				
Investments	12	90,473	-	-
Property, Plant and Equipment	13	2,159,838	2,403,340	2,298,579
		2,250,311	2,403,340	2,298,579
Non-current Liabilities				
Provision for Cyclical Maintenance	16	390,409	-	-
Finance Lease Liability	18	21,964	46,796	46,796
		412,373	46,796	46,796
Net Assets		2,622,019	3,349,928	2,976,326
Equity	26	2,622,019	3,349,928	2,976,326

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

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Hauraki Plains College
Statement of Cash Flows
For the year ended 31 December 2019

	Note	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash flows from Operating Activities				
Government Grants		1,977,855	1,796,830	1,882,612
Locally Raised Funds		930,243	450,482	1,039,565
International Students		72,841	149,853	108,256
Goods and Services Tax (net)		21,052	(36,643)	(36,643)
Payments to Employees		(863,298)	(746,780)	(723,859)
Payments to Suppliers		(2,035,411)	(1,378,515)	(1,885,128)
Cyclical Maintenance Payments in the year		-	(18,000)	-
Interest Paid		(6,082)	-	(5,203)
Interest Received		29,915	40,886	40,786
Net cash from Operating Activities		127,115	258,113	420,386
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(236,466)	(108,102)	(369,289)
Purchase of Investments		73,632	22,058	22,058
Net cash from Investing Activities		(162,834)	(86,044)	(347,231)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,700	-	
Finance Lease Payments		(22,941)	34,741	(22,625)
Painting contract payments		(54,000)	(42,595)	(42,595)
Funds Administered on Behalf of Third Parties		14,366	(300)	(300)
Funds Held for Capital Works Projects		(136,185)	-	(65,520)
Net cash from Financing Activities		(175,060)	(8,154)	(131,040)
Net increase/(decrease) in cash and cash equivalents		(210,779)	163,915	(57,885)
Cash and cash equivalents at the beginning of the year	9	230,135	252,786	288,020
Cash and cash equivalents at the end of the year	9	19,356	416,701	230,135

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..

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Hauraki Plains College
Notes to the Financial Statements
For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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Useful lives of property, plant and equipment
The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

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

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

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

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

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

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

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

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

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

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

i) Inventories
Inventories are consumable items held for sale and comprise of 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.

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

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

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

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

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.

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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 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 – Crown	50 years
Furniture	15 years
Information and communication technology	5 years
Motor vehicles	5-7 years
Electronic Equipment	5-10 years
Minor Equipment	10 years
Plant & Machinery	10 years
Sports Equipment	5-10 years
Textbooks	10 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets
The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and

- the present value of the estimated future cash flows.

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) Provision for Cyclical Maintenance

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

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

s) Financial Assets and Liabilities

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

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

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, 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.

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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.

Borrowings include but not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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 statements 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 at the start of the year.

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.

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2. Government Grants

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operational Grants	1,690,128	1,723,700	1,644,410
Teachers' Salaries Grants	4,362,319	4,332,264	4,035,398
Use of Land and Buildings Grants	1,003,036	1,003,036	984,089
Resource Teachers Learning and Behaviour Grants	12,197	11,679	12,556
Other MoE Grants	197,003	-	136,621
Other Government Grants	109,620	83,650	111,224
	7,374,303	7,154,329	6,924,298

3. Locally Raised Funds

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
Donations	171,769	67,161	194,695
Activities	224,609	25,000	376,491
Trading	295,771	286,000	246,898
Fundraising	7,219	119,304	133,413
Other Revenue	294,647	85,910	220,961
	994,015	583,375	1,172,458
Expenses			
Activities	243,421	-	407,944
Trading	250,137	265,000	233,345
Fundraising (Costs of Raising Funds)	4,595	-	19,193
Other Locally Raised Funds Expenditure	6,089	5,500	7,643
	504,242	270,500	668,125
Surplus/ (Deficit) for the year Locally raised funds	489,773	312,875	504,333

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4. International Student Revenue and Expenses

	2019 Actual Number	2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	8	8	4

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Revenue			
International Student Fees	88,477	86,000	44,403
Expenses			
Commissions	11,191	-	6,170
Recruitment	-	-	8,169
International Student Levy	1,358	-	2,468
Employee Benefit - Salaries	31,318	30,000	26,821
Other Expenses	2,443	-	2,804
	46,310	30,000	46,432
Surplus/ (Deficit) for the year International Students'	42,167	56,000	(2,029)

5. Learning Resources

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Curricular	708,710	690,612	683,269
Equipment Repairs	1,437	-	6,204
Information and Communication Technology	113,895	128,741	101,999
Extra-Curricular Activities	66,072	2,000	60,217
Library Resources	-	-	324
Employee Benefits - Salaries	4,841,768	4,688,244	4,380,252
Staff Development	33,938	35,000	31,651
	5,765,820	5,544,597	5,263,916

6. Administration

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Audit Fee	7,000	7,000	6,900
Board of Trustees Fees	4,050	4,000	2,705
Board of Trustees Expenses	22,614	1,100	14,450
Communication	18,090	18,500	24,281
Consumables	4,577	3,500	6,772
Operating Lease	-	20,000	2,525
Other	21,865	22,500	19,518
Employee Benefits - Salaries	270,022	250,000	247,848
Insurance	16,140	17,000	16,739
Service Providers, Contractors and Consultancy	500	500	805
	364,858	344,100	342,543

Board of Trustees Expenses includes $15,290 Douglas Scholarship Distribution

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7. Property

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Caretaking and Cleaning Consumables	136,764	126,000	138,280
Consultancy and Contract Services	16,329	-	32,442
Cyclical Maintenance Provision	210,207	72,000	54,000
Grounds	4,943	5,000	5,545
Heat, Light and Water	83,737	80,158	70,130
Rates	12,091	9,000	8,594
Repairs and Maintenance	173,091	144,012	173,051
Use of Land and Buildings	1,003,036	1,003,036	984,089
Security	9,579	5,000	2,599
Employee Benefits - Salaries	92,952	100,000	93,536
	1,742,729	1,544,206	1,562,266

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

8. Depreciation

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Buildings - School	21,880	-	21,767
Furniture and Equipment	26,591	-	25,531
Information and Communication Technology	104,077	-	96,413
Motor Vehicles	48,357	-	47,995
Electronic Equipment	38,689	-	46,824
Minor & Music Equipment	4,277	-	4,693
Plant & Machinery	35,904	-	36,935
Sports Equipment	39,526	-	37,895
Textbooks	16,303	-	17,437
Leased Assets	34,226	-	20,031
Library Resources	3,272	-	3,548
Furnishings	138	-	138
School House Assets	3,260	-	3,260
Turf	6,676	-	1,112
	383,176	-	363,579

9. Cash and Cash Equivalents

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash on Hand	120	-	45
Bank Current Account	(3,613)	416,701	47,384
Bank Call Account	22,849	-	182,706
Cash and cash equivalents for Cash Flow Statement	19,356	416,701	230,135

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

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10. Accounts Receivable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Receivables	145,000	82,200	82,200
Receivables from the Ministry of Education	9,520	8,482	8,482
Interest Receivable	11,011	7,257	7,257
Banking Staffing Underuse	30,055	-	-
Teacher Salaries Grant Receivable	323,710	283,194	283,194
	519,296	381,133	381,133
Receivables from Exchange Transactions	156,011	89,457	89,457
Receivables from Non-Exchange Transactions	363,285	291,676	291,676
	519,296	381,133	381,133

11. Inventories

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Stationery	8,570	14,360	14,360
School Uniforms	174,705	132,616	132,616
	183,275	146,976	146,976

12. Investments

The School's investment activities are classified as follows:

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Current Asset			
Short-term Bank Deposits	767,595	931,700	931,700
Non-current Asset			
Long-term Bank Deposits	90,473	-	-
Total Investments	858,068	931,700	931,700

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13. Property, Plant and Equipment

2019	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings - School	871,333	-	-	-	(21,880)	**849,453**
Furniture and Equipment	209,331	51,353	-	-	(26,591)	**234,093**
Information and Communication Technology	225,026	99,611	-	-	(104,077)	**220,560**
Motor Vehicles	140,619	14,495	-	-	(48,357)	**106,757**
Electronic Equipment	108,460	3,012	-	-	(38,689)	**72,783**
Minor & Music Equipment	24,194	1,802	-	-	(4,277)	**21,719**
Plant & Machinery	198,458	8,916	-	-	(35,904)	**171,470**
Sports Equipment	99,942	49,116	-	-	(39,526)	**109,532**
Textbooks	69,914	5,479	-	-	(16,303)	**59,090**
Leased Assets	75,582	9,313	-	-	(34,226)	**50,669**
Library Resources	24,836	2,680	(1,342)	-	(3,272)	**22,902**
Furnishings	1,935	-	-	-	(138)	**1,797**
School House Assets	116,545	-	-	-	(3,260)	**113,285**
Turf	132,404	-	-	-	(6,676)	**125,728**
Balance at 31 December 2019	2,298,579	245,777	(1,342)	-	(383,176)	**2,159,838**

The net carrying value of equipment held under a finance lease is **$50,669 (2018: $75,582)**

2019	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings - School	1,098,662	(249,209)	**849,453**
Furniture and Equipment	534,662	(300,569)	**234,093**
Information and Communication Technology	1,051,939	(831,379)	**220,560**
Motor Vehicles	403,510	(296,753)	**106,757**
Electronic Equipment	527,737	(454,954)	**72,783**
Minor & Music Equipment	88,296	(66,577)	**21,719**
Plant & Machinery	556,028	(384,558)	**171,470**
Sports Equipment	291,080	(181,548)	**109,532**
Textbooks	455,772	(396,682)	**59,090**
Leased Assets	144,949	(94,280)	**50,669**
Library Resources	52,422	(29,520)	**22,902**
Furnishings	2,073	(276)	**1,797**
School House Assets	163,000	(49,715)	**113,285**
Turf	133,517	(7,789)	**125,728**
WIP	-	-	-
Balance at 31 December 2019	5,503,647	(3,343,809)	**2,159,838**

OWEN McLEOD & CO AUDIT 3

2018	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Buildings - School	879,451	13,649	-	-	(21,767)	**871,333**
Furniture and Equipment	271,614	6,122	(42,874)	-	(25,531)	**209,331**
Information and Communication Technology	217,047	104,392	-	-	(96,413)	**225,026**
Motor Vehicles	160,832	27,782	-	-	(47,995)	**140,619**
Electronic Equipment	142,796	12,488	-	-	(46,824)	**108,460**
Minor & Music Equipment	20,415	8,472	-	-	(4,693)	**24,194**
Plant & Machinery	218,428	16,965	-	-	(36,935)	**198,458**
Sports Equipment	105,558	32,279	-	-	(37,895)	**99,942**
Textbooks	76,176	11,175	-	-	(17,437)	**69,914**
Leased Assets	41,119	81,778	(27,284)	-	(20,031)	**75,582**
Library Resources	24,946	5,474	(2,036)	-	(3,548)	**24,836**
Furnishings	-	2,073	-	-	(138)	**1,935**
School House Assets	119,805	-	-	-	(3,260)	**116,545**
Turf	-	133,516	-	-	(1,112)	**132,404**
WIP	17,051	-	(17,051)	-	-	-
Balance at 31 December 2018	2,295,238	456,165	(89,245)	-	(363,579)	**2,298,579**

The net carrying value of equipment held under a finance lease is $75,582 (2017: $41,119)

2018	Cost or Valuation $	Accumulated Depreciation $	Net Book Value $
Buildings - School	1,098,661	(227,328)	**871,333**
Furniture and Equipment	483,309	(273,978)	**209,331**
Information and Communication Technology	952,328	(727,302)	**225,026**
Motor Vehicles	389,015	(248,396)	**140,619**
Electronic Equipment	524,725	(416,265)	**108,460**
Minor & Music Equipment	86,494	(62,300)	**24,194**
Plant & Machinery	547,112	(348,654)	**198,458**
Sports Equipment	241,963	(142,021)	**99,942**
Textbooks	450,293	(380,379)	**69,914**
Leased Assets	145,794	(70,212)	**75,582**
Library Resources	52,586	(27,750)	**24,836**
Furnishings	2,073	(138)	**1,935**
School House Assets	163,000	(46,455)	**116,545**
Turf	133,517	(1,113)	**132,404**
Balance at 31 December 2018	5,270,870	(2,972,291)	**2,298,579**

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14. Accounts Payable

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Operating Creditors	67,464	76,624	76,624
Accruals	8,050	7,935	7,935
Employee Entitlements - Salaries	347,074	288,156	288,156
Employee Entitlements - Leave Accrual	27,918	35,877	35,877
	450,506	408,592	408,592
Payables for Exchange Transactions	450,506	408,592	408,592
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	450,506	408,592	408,592

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
International Student Fees	88,739	104,375	104,375
Other	43,046	44,018	44,018
	131,785	148,393	148,393

16. Provision for Cyclical Maintenance

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Provision at the Start of the Year	270,000	270,000	216,000
Increase/ (decrease) to the Provision During the Year	210,207	72,000	65,405
Use of the Provision During the Year	-	(72,000)	(11,405)
Provision at the End of the Year	480,207	270,000	270,000
Cyclical Maintenance - Current	89,798	270,000	270,000
Cyclical Maintenance - Term	390,409	-	-
	480,207	270,000	270,000

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17. Painting Contract Liability

	2019 Actual $	2019 Budget $	2018 Actual $
Current Liability	-	54,000	54,000
Non Current Liability	-	-	-
	-	54,000	54,000

In 2007 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an twelve year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2007, with regular maintenance in subsequent years. The agreement has an annual commitment of $54,000. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
No Later than One Year	32,861	31,815	31,815
No Later than One Year - Interest	3,537	5,739	5,739
Later than One Year and no Later than Five Years	21,964	46,796	46,796
Later than One Year and no Later than Five Years - Interest	1,063	3,787	3,787
	59,425	88,137	88,137

19. Funds held in Trust

	2019 Actual $	2019 Budget $	2018 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	34,526	20,160	20,160
	34,526	20,160	20,160

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

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20. 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:

	2019	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions	Closing Balances $
New Classrooms	*completed*	82,275	1,136,974	(1,273,159)	53,910	-
Caretakers House	*completed*	-	12,812	(14,168)	1,356	-
Totals		82,275	1,149,786	(1,287,327)	55,266	-

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	-
	-

	2018	Opening Balances $	Receipts from MoE $	Payments $	BOT Contributions	Closing Balances $
New Classrooms	*in progress*	147,795	70,000	(135,520)	-	82,275
Totals		147,795	70,000	(135,520)	-	82,275

21. Related Party Transactions

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

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

22. Remuneration

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

	2019 Actual $	2018 Actual $
Board Members		
Remuneration	4,050	2,705
Full-time equivalent members	0.16	0.13
Leadership Team		
Remuneration	498,245	429,504
Full-time equivalent members	4.00	3.33
Total key management personnel remuneration	502,295	432,209
Total full-time equivalent personnel	4.16	3.46

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

Principal

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

	2019 Actual $000	2018 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2019 FTE Number	2018 FTE Number
100 - 110	3.00	1.00
110 - 120	1.00	1.00
	4.00	2.00

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

23. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	$0	$0
Number of People	nil	nil

24. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

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25. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

(a) $1,741,235 contract for a 6 classroom block. This project is partially funded by the Ministry of Education with a Board contribution of $53,910 to balance date ($186,820 total BOT contribution if required). $1,206,974 has been received to date, of which $1,408,679 has been spent. The project is complete with final payments still to be completed as at balance date.

(Capital commitments at 31 December 2018: $1,561,235 for a 6 classroom block. Ministry of Education will fund $1,374,415 with a Board contribution of $186,820)

(b) Operating Commitments

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

26. Managing Capital

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

27. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Cash and Cash Equivalents	19,356	416,701	230,135
Receivables	519,296	381,133	381,133
Investments - Term Deposits	858,068	931,700	931,700
Total Financial assets measured at amortised cost	1,396,720	1,729,534	1,542,968

Financial liabilities measured at amortised cost

	2019 Actual $	2019 Budget (Unaudited) $	2018 Actual $
Payables	450,506	408,592	408,592
Finance Leases	54,825	78,611	78,611
Painting Contract Liability	-	54,000	54,000
Total Financial Liabilities Measured at Amortised Cost	505,331	541,203	541,203

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28. Events After Balance Date

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. Subsequently all schools and kura reopened on the 18th of 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.

29. Comparatives

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

30. 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 8 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 9 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

31. Breach of Law - Statutory Reporting

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

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Hauraki Plains College
Kiwisport Statement
As at 31 December 2019

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2019, the school received a Kiwisport funding of $17,981 exc GST; (2018:$16,825). This funding was used to support Give it A go lunchtie programmes for all students.

Hauraki Plains College Analysis of Variance 2019

More Than A School
Hauraki Plains College

Equity Challenge: At Year 10, we aimed to close the gap between Male / Female and Maori Male / non Maori Male in the Junior Diploma outcomes.

Achievement Target: Reduce the gap between these groups to <5 GPA points in the Junior Diploma

Context:

What were our concerns around student learning?

Our Achievement Challenge:

- The Junior Diploma is a holistic assessment of curriculum achievement and key competency measures. Our main concern was an equity gap in learning outcomes for male / female and Māori / non Māori, particularly at Year 10 where engagement data suggests this is the most at risk and challenging year level. We believed that by addressing the equity issue at Year 10 for boys and Māori boys in particular, through professional inquiry and shifting practice, we would begin to build a sustainable approach that will enable more equitable outcomes for boys across the school and also for Māori achieving success as Māori.
- For some learning areas, the equity gap is more pronounced e.g. Humanities compared with Hauora (PE and Health) and the Arts.
- While there were no significant differences in attendance rates, Māori male have the most behavioural demerit points of any group.
- With regard to co-curricular participation, this was higher for Māori than non-Māori and Māori girls significantly higher than any other group.

Taking Action:

What did we do to address this issue? What shifts in practice did we work on?

What did we do to address this achievement challenge?

- We researched particular factors that engage boys. These included:
    - Engaging contexts that are engaging e.g. war stories in English.
    - Hands on learning.
    - Having very clear expectations about the learning and behaviour
    - A positive relationship with the teacher (humour, competitions)
    - Communication with parents
    - Use of technology
    - Normalising Te Reo and Tikanga for Māori students
- Each learning area undertook their own enquiry around engaging boys and Māori boys in particular.
- The focus of the Specialist Classroom Teacher was to share good practice around engaging boys.
- Extensive Professional Development was provided through the Hauraki Community of Learning through an external provider (Timote Harris) and the Across-School teacher with responsibility for Māori achieving success as Māori.

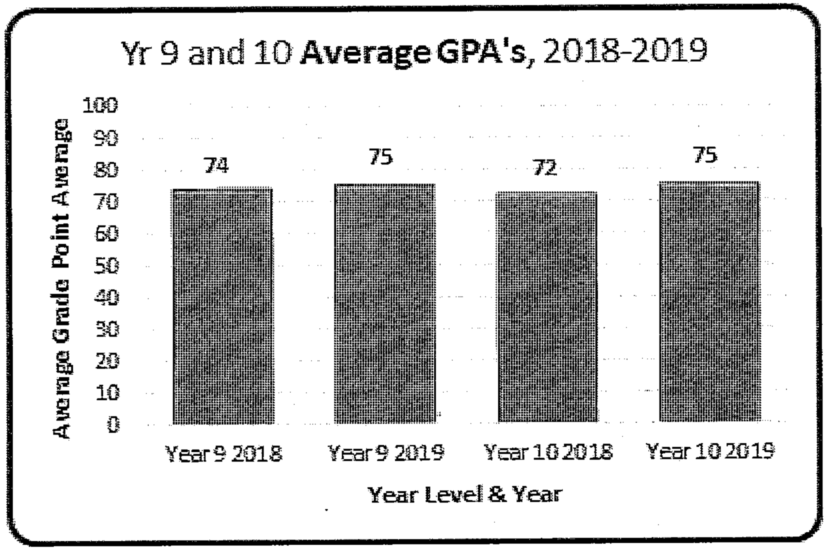
- Through Melinda Webber (Auckland University) we surveyed students, staff and parents / whānau for their perspectives on the importance and purpose of education.
- We reviewed the principle of *Treaty of Waitangi* (NZ Curriculum, 2007) through the lens of protection, partnership and participation. Each learning area is now in the process of weaving in culturally relevant contexts to their programmes.
- A targeted programme *Manavation* was established to support boys most at risk at this level.
- At a wider level, through the Hauraki Kahui Ako, we engaged with mana whenua and iwi around Haurakitanga, stories and role models.

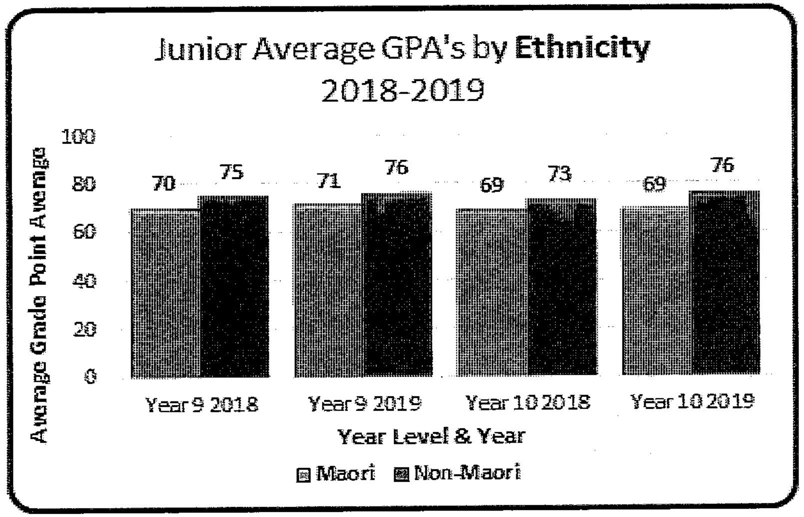
Student Outcomes

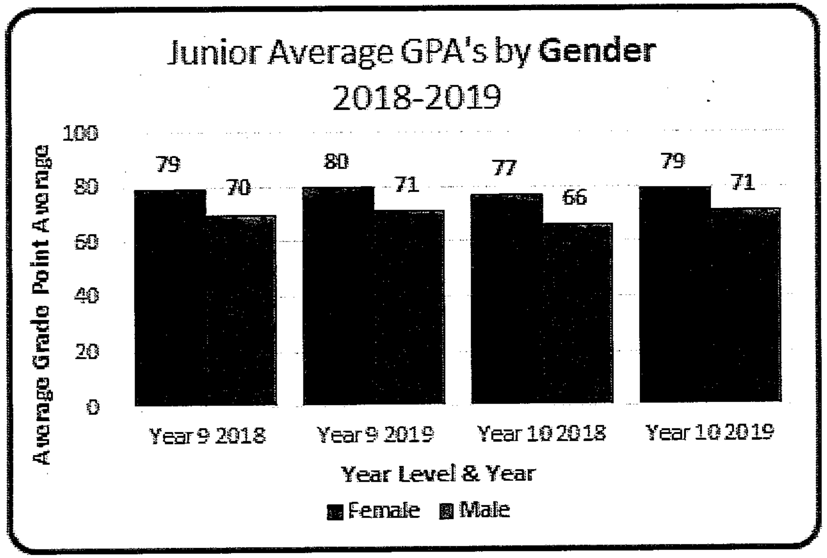
Did our focus and actions make a difference?

What happened as a result of our focused actions?

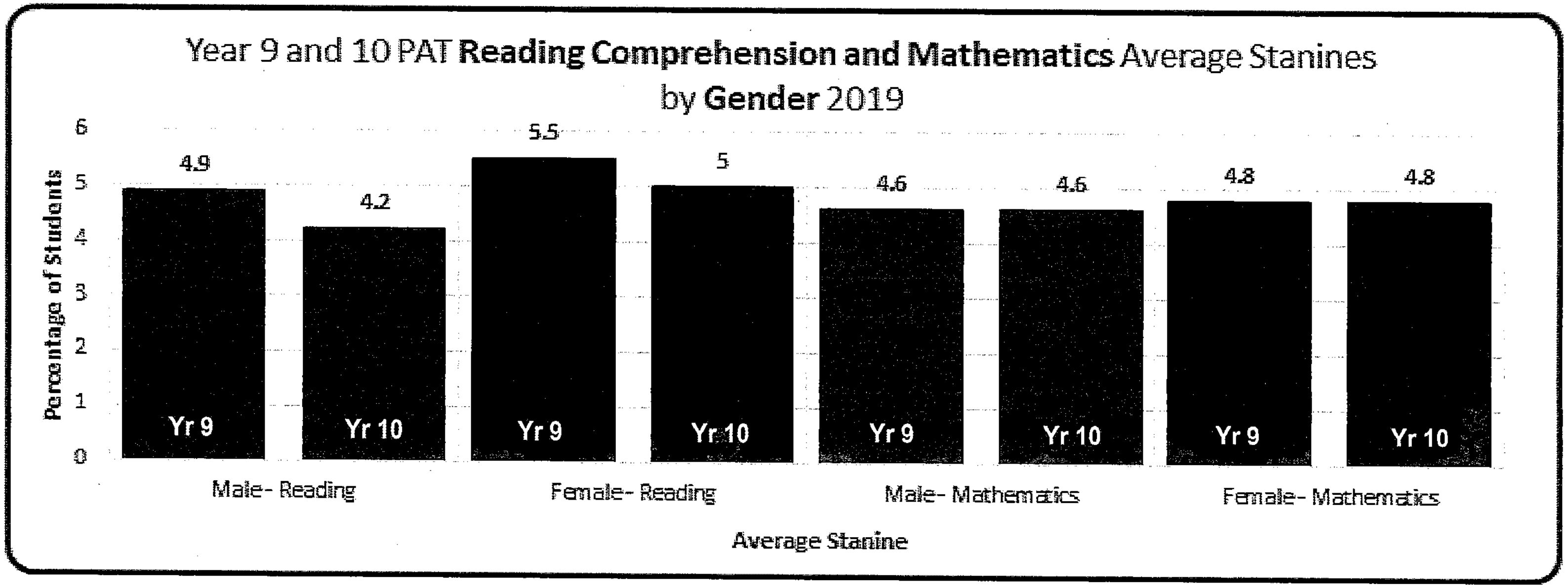
- The data indicates that there was no significant change in the size of the 'gap' we were trying to address. On the other hand, we had identified 15 male students, 11 of whom were Māori, who were at risk of not achieving the Junior Diploma in Year 10. Thirteen of those students, with targeted intervention from teachers and Dean, supported by whānau, achieved their Junior Diploma and are therefore deemed ready for NCEA level 1.

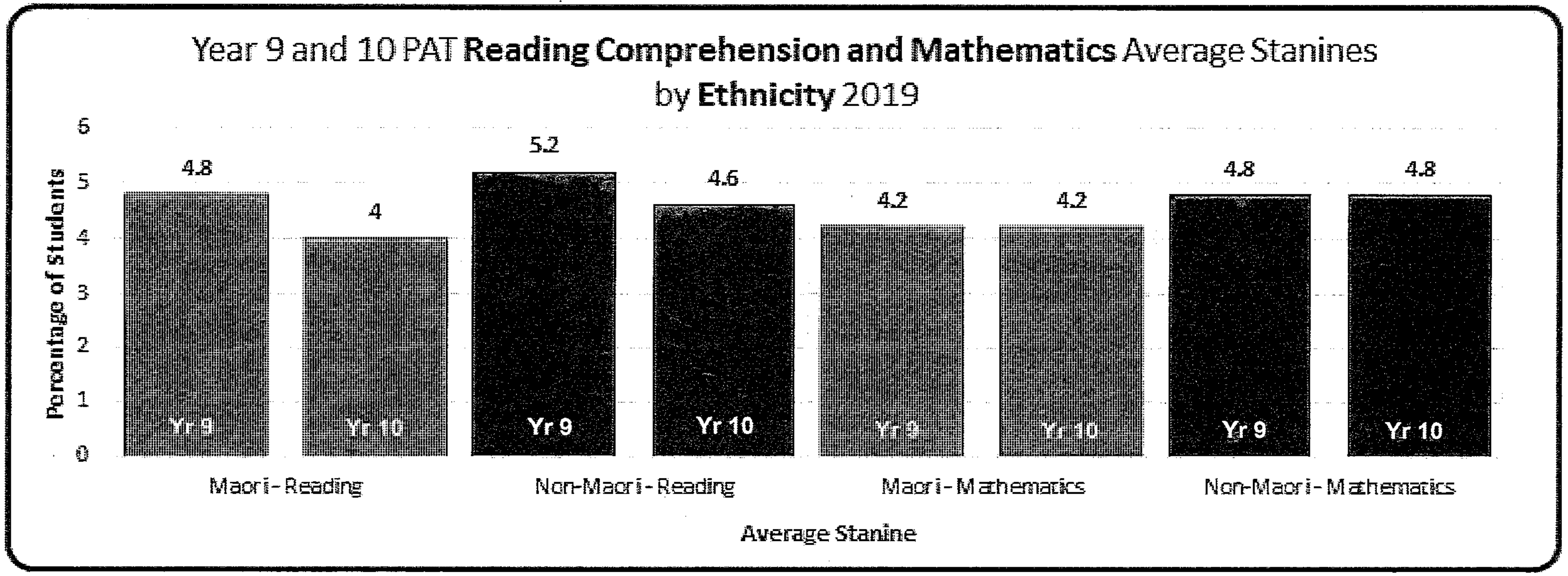

Yr 9 and 10 Average GPA's, 2018-2019
Average Grade Point Average
100
90
80
70
60
50
40
30
20
10
0
74
75
72
75
Year 9 2018
Year 9 2019
Year 10 2018
Year 10 2019
Year Level & Year


Junior Average GPA's by Ethnicity 2018-2019
Average Grade Point Average
100
80
60
40
20
0
70
75
71
76
69
73
69
76
Year 9 2018
Year 9 2019
Year 10 2018
Year 10 2019
Year Level & Year
Maori
Non-Maori

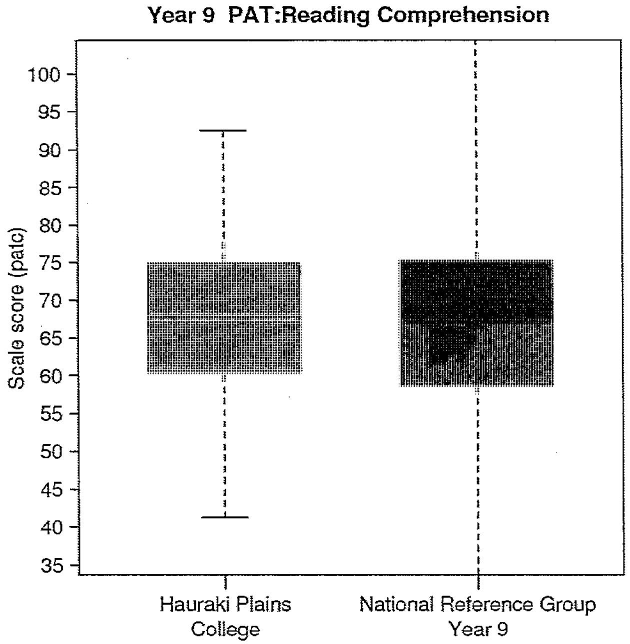

Junior Average GPA's by Gender 2018-2019
Average Grade Point Average
100
80
60
40
20
0
79
70
80
71
77
66
79
71
Year 9 2018
Year 9 2019
Year 10 2018
Year 10 2019
Year Level & Year
Female
Male

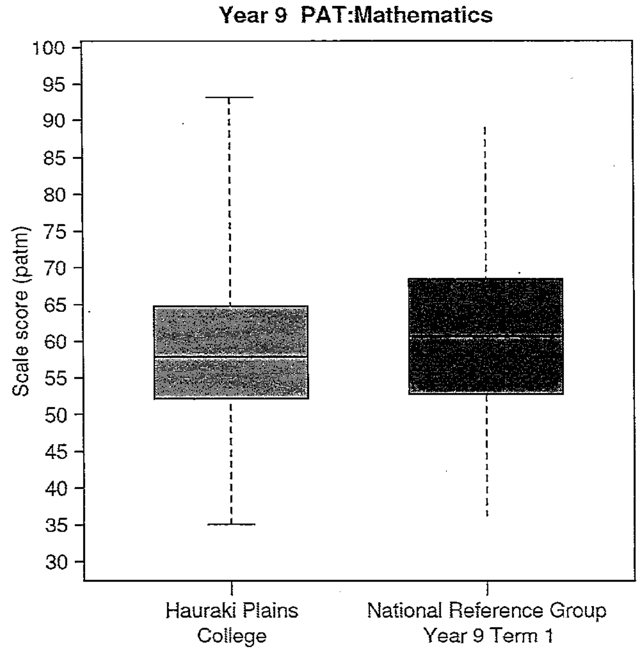
- One of the issues which has arisen out of this inquiry is the need for developing evaluative capacity of leaders and teachers. We have re-introduced PAT testing as one aspect of building evaluative capacity. The PAT tests supported our Junior Diploma findings, but indicated that literacy, rather than mathematics, was problematic for boys and Māori boys in particular.





- While there are equity issues in Reading scores, national benchmarking indicates in fact a bigger issue with Mathematics for the current Year 10 group.





Next Steps

What further actions do we now need to take?

What will we do in 2020?

- While keeping the intent of equitable outcomes in the Junior Diploma at Year 10, we want to shift our lens to ensuring that each learner is functionally literate and numerate. The reason for this is the upcoming changes to NCEA where students will not be able to achieve this qualification without functional numeracy and literacy. At this stage, this is set at Level 4 / 5 of the NZ Curriculum.
- We will be using PAT data as an external benchmark to measure individual progress, the progress of groups (Maori / non Maori, Male / Female) and of each cohort. This will involve upskilling teachers and leaders in using PAT both for formative and summative purposes.
- We will also need to define across learning areas what we mean by functional literacy and numeracy.
- Given that Maori Male continues to be the most at risk group, we will also continue with our focus on culturally responsive teaching and learning, engaging parents and whanau and developing contexts that are engaging for boys.

Hauraki Plains College Achievement Target 2 2019

Excellence Challenge: our goal is to improve school leaver qualifications and readiness for further learning and employment.

Achievement Target: Improve external assessment participation and endorsements by 5%

Context:

What were our concerns around school leaver qualifications and readiness for further learning and employment?

Our Achievement Challenge:

- We want to ensure that our students are learning ready, life ready, work ready and world ready. While there are many components around this, including life skills (eg financial capabilities; responsibilities and rights as a NZ citizen; employability skills), we focused on measurable indicators of school leaver qualifications. These included:
    - Achievement in NCEA Levels 1, 2 and 3.
    - Percentage of students sitting external exams. A significant percentage, 41% opted out of sitting externals in their Semester B courses in 2019. Research from tertiary providers e.g. Unitech is suggesting that those students who rely on internal assessments are not as prepared for the tertiary environment where externals are often a mandatory part of the course.
    - Merit and Excellence endorsements: while results align with national data, we believed that with more intentional focus, we could lift the numbers of students achieving endorsements.
    - University Entrance: traditionally University Entrance percentage rates have been in the low to medium range. We believe that there are a number of students, approximately 7, who would keep pathway options open by achieving UE Literacy.
    - While through the academic mentoring and monitoring programme we have been careful to ensure that individual students who require University Entrance are given this opportunity, we believe that some students may be limiting their career pathways.
    - Vocational Pathway qualifications. While we have focused on other areas of curriculum development, the Vocational Pathways have taken a 'back seat' as it were. We want to raise the profile of the Vocational Pathways.

Taking Action

What did we do to address this issue? What shifts in practice did we work on?

What did we do to address this achievement challenge? :

- A SEA-W data tracking system was established which enabled more comprehensive monitoring across a range of student engagement, learning and wellbeing data. This was used to identify high priority learners most at risk of not achieving their NCEA qualification.
- Deans worked with Academic Deans and Careers staff to set challenges for students. For example, the Year 11 Dean set a challenge for all Year 11 students to achieve 60 NCEA credits by the end of their Semester A courses. We believe this was a factor in some students 'opting out' of their Semester B courses once they had achieved their NCEA qualification.
- Through informal interviews, student voice was gathered on why students are opting out of external exams, even when this is a part of their course. Anxiety was a significant factor as well as 'not needing' the credits for their future pathway.
- The Senior Academic Dean gave a high priority to those students whom we deemed through the SEA-W data as capable of achieving a Merit or Excellence endorsement through tracking and mentoring. The Dean met regularly with these students and a number took up the opportunity for a reassessments to lift their grade to gain the necessary 50 credits needed for an endorsement.
- With regard to students participating in externals, we communicated to students the importance of approaching exams with a 'growth mindset' and as invaluable practice for future study.
- We participated in the research for the Ministry's *Leavers Toolkit* and worked with the ERO Valued Outcomes for Students framework to inform our directions in ensuring our students are 'best dressed' for their future pathways. The River (Learning and Life Skills) programme was revisited with the view to a more holistic approach to addressing leaver outcomes in 2020.

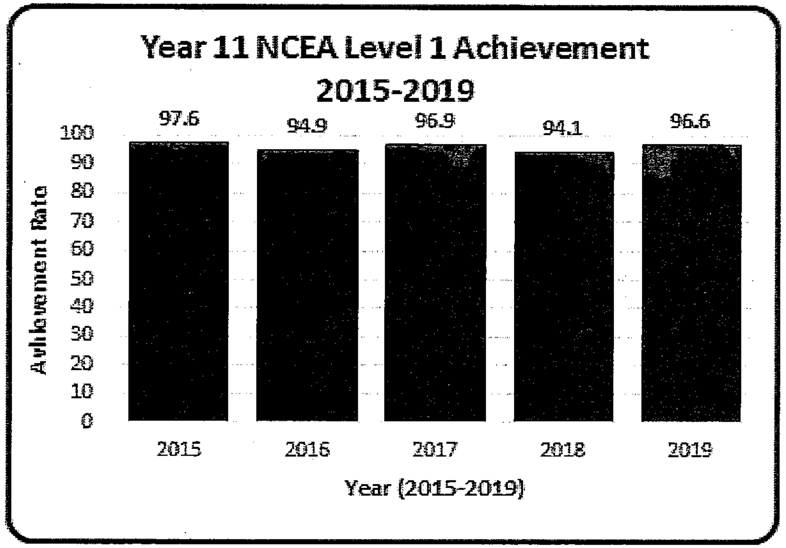
Student Outcomes

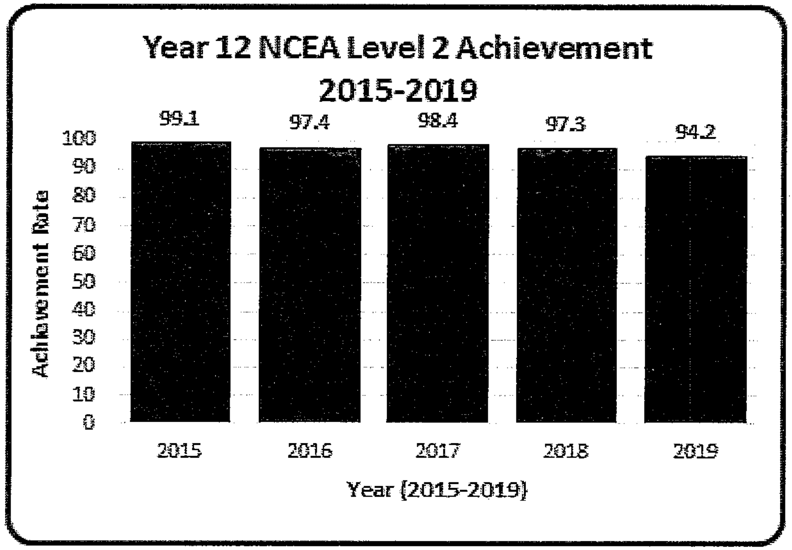
Did we make a difference to student outcomes?

What happened as a result of our focused actions?

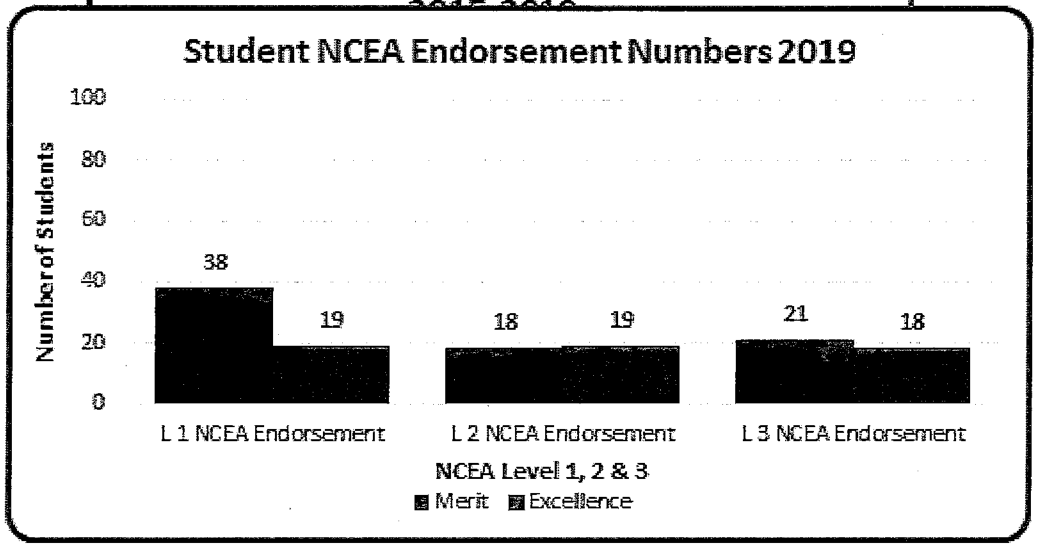
NCEA results (unconfirmed)

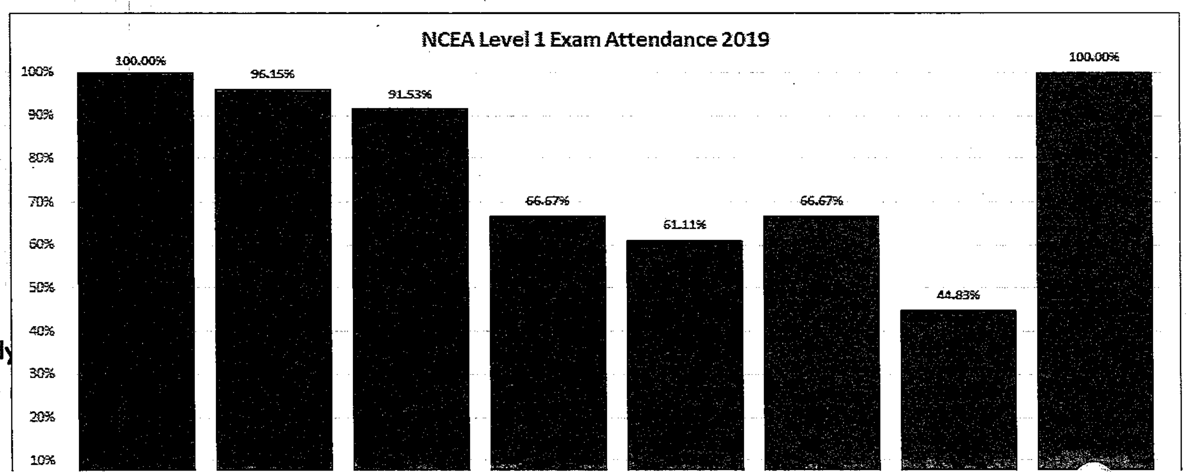
- As yet there are no national comparisons for NCEA outcomes; however, current data highlights several issues:
  - The numbers not turning up to externals varies between subjects. Overall we need to do more in terms of reinforcing a 'growth mindset' approach towards exams ie as a learning experience.
  - While there were a satisfying number of Excellence endorsements, were there more student sitting on an Achieved qualification that could have been lifted to a Merit?
  - The need for a focused University Entrance literacy course at Level 3.
  - The low percentage of students going into a Primary Industry pathway.

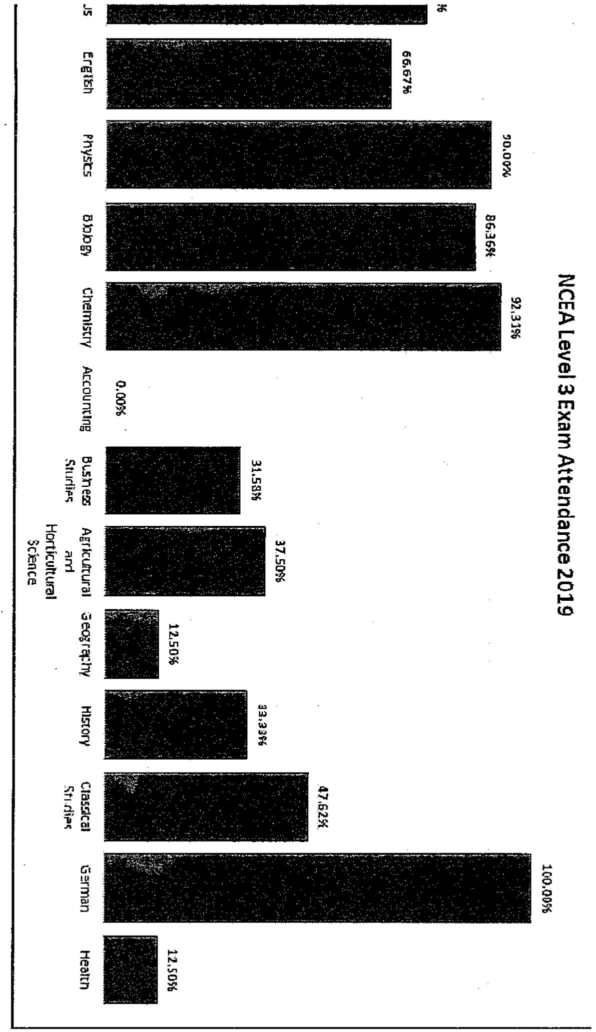


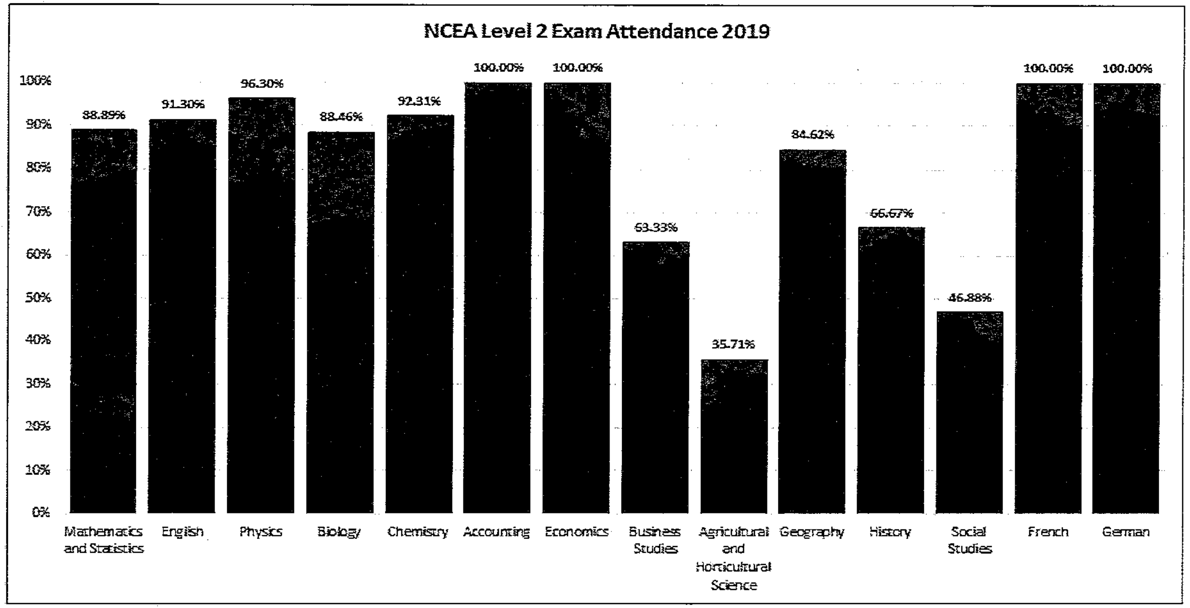


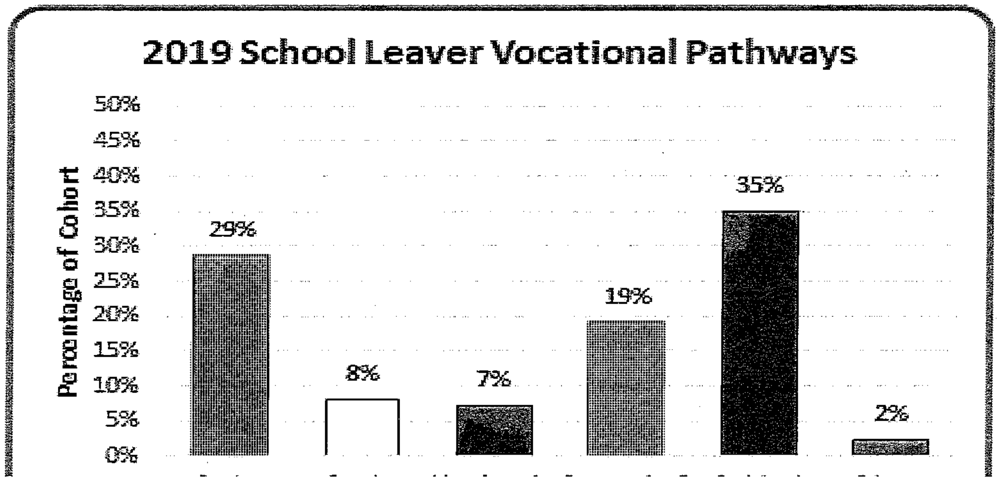
Endorsements

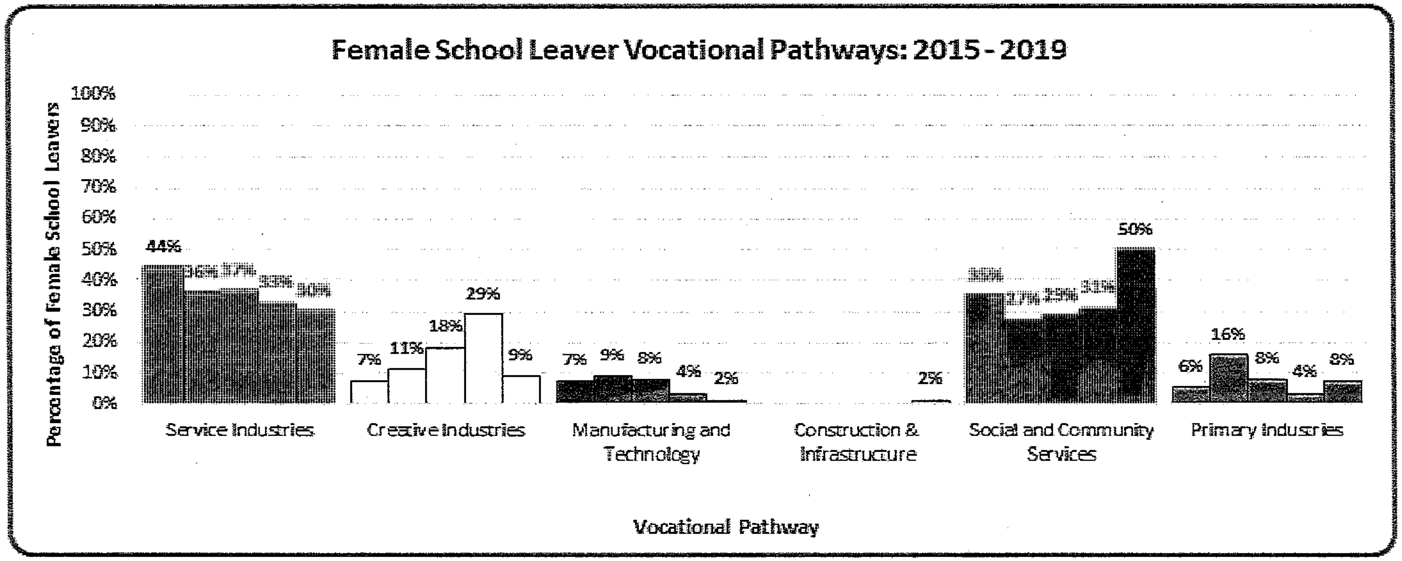



NCEA Level 1 Exam Attendance 2019
100%
90%
80%
70%
60%
50%
40%
30%
20%
10%
100.00%
96.15%
91.53%
66.67%
61.11%
66.67%
44.83%
100.00%


NCEA Level 3 Exam Attendance 2019
66.67%
90.00%
86.36%
92.31%
0.00%
31.58%
37.50%
12.50%
33.33%
47.62%
100.00%
12.50%
English
Physics
Biology
Chemistry
Accounting
Business Studies
Agricultural and Horticultural Science
Geography
History
Classical Studies
German
Health


NCEA Level 2 Exam Attendance 2019
88.89%
91.30%
96.30%
88.46%
92.31%
100.00%
100.00%
63.33%
35.71%
84.62%
66.67%
46.88%
100.00%
100.00%
Mathematics and Statistics
English
Physics
Biology
Chemistry
Accounting
Economics
Business Studies
Agricultural and Horticultural Science
Geography
History
Social Studies
French
German


2019 School Leaver Vocational Pathways
Percentage of Cohort
29%
8%
7%
19%
35%
2%



Next Steps

What further actions do we now need to take, given these outcomes?

What will we do in 2020?

- We want to take a more holistic approach to school leaver qualifications and implement a graduate profile that establishes key school leaver indicators of success e.g. NCEA qualification for their future pathway (e.g. employability skills, financial capability, understanding of civic rights and responsibilities, drivers licence, having a CV).
- We want to also keep in mind that for some students, leaving before completing NCEA Level 2, for example, to take up a building apprenticeship is a successful outcome for that student.
- To assist with the implementation of a graduate profile as a measure of success, *Careers Central* is to be integrated into

the River programme.

- We have identified the transition of high needs students as an area that we need to strengthen.
- Suggested target: 85% of school leavers (Yrs 12 and 13) have completed the graduate profile.

Hauraki Plains College Achievement Target 3 2019

Wellbeing Challenge: We are aiming for a positive shift in targeted aspects of wellbeing.

Target: 10% positive shift in five key aspects of student wellbeing.

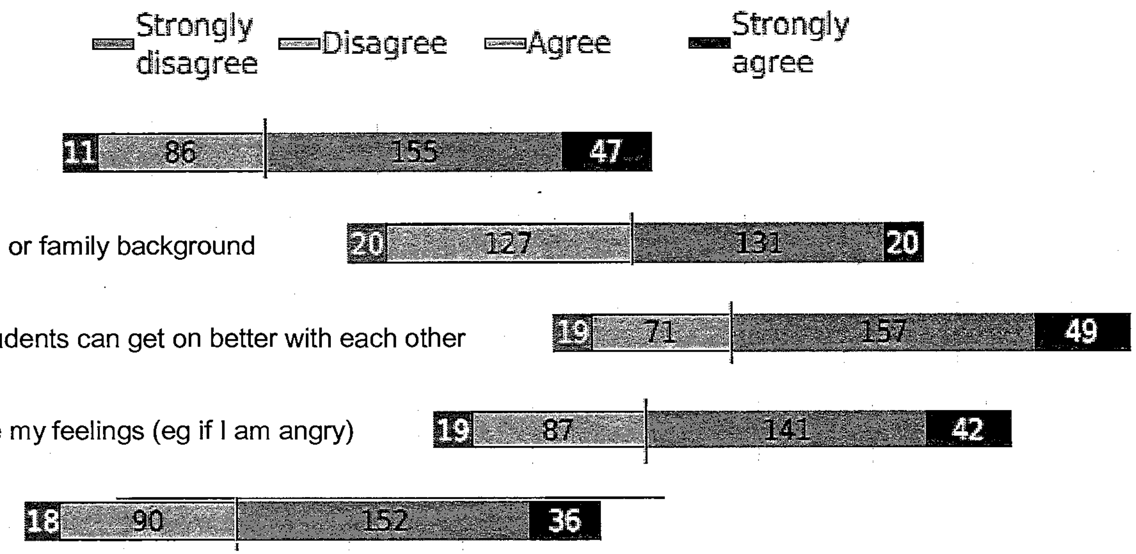
Context:

What were our concerns around student wellbeing?

Our Wellbeing Challenge:

- Clearly wellbeing of students has become 'up front and centre stage' as across New Zealand with young people experiencing high levels of anxiety and depression. We used five indicators around School Wide Climate and Practices in the *Me and My School Survey* (NZCER) to identify areas needing attention. These include:
  - Having clear boundaries or rules
  - Showing an interest in each student's culture or family
  - Supporting students to develop good relationships with each other
  - Emotional regulation and
  - A sense of fairness

Baseline data



Taking Action

What did we do to address this issue? What shifts in practice did we work on?

What did we do to address this achievement challenge

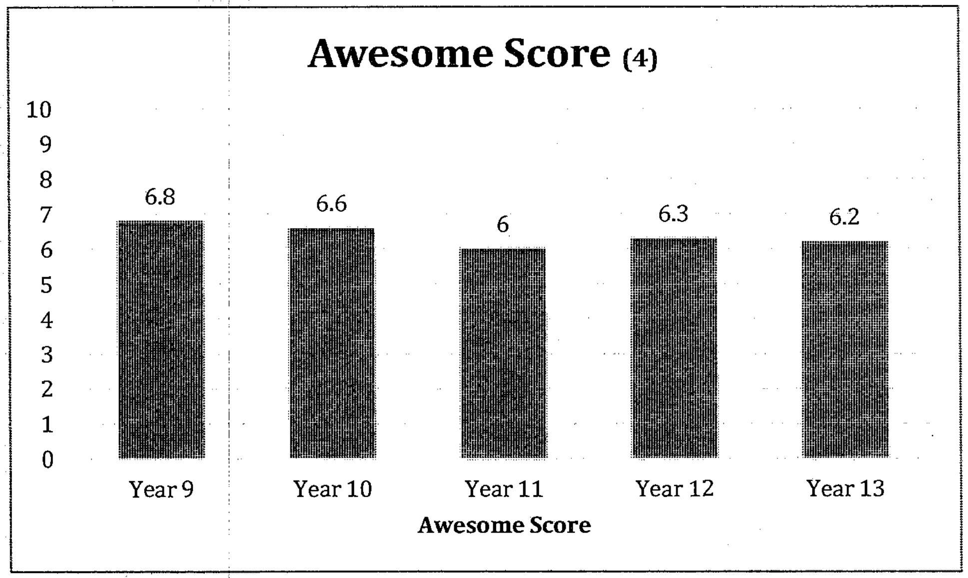
- We undertook student-led focus conversations through representatives on the Student Council to explore further students' understanding of these concepts and explored some steps we could take. The outcomes of this suggested some confusion in what students may have understood by these questions.
- Students know the rules: as a school in its second year of Positive Behaviour for Learning, we had revisited and redeveloped our school values (Rangatiratanga, Manaakitanga, Kaitiakitanga). In this phase the school rules which we had previously known as *The Hauraki Way* had been dropped. Following the conversations with students, we re-established *The Hauraki Way* and clarified what we mean by values and expectations.
- Teachers are interested in my culture or family background: The interesting response from this question was from Pakeha students who believed that culture referred to Maori culture and that Pakeha had no 'culture' to speak of. A Year 9 English / Humanities unit was developed around culture and identity. It is clear when this question needs to be explained to students. We are also working to establishing a multi-cultural marae and kapa haka roopu.
- Teachers ask for ideas about how students can get on better with each other: relationships with peers was included in the River (life skills) programme at all levels and Manaakitanga redefined as caring for self and others.
- At school I am taught to manage my feelings: several groups were established to support those students most at risk through lack of emotional regulation.
- Teachers treat students fairly: from student conversations, it emerged that students who followed the rules felt that teachers were fair, but that those who had been in trouble, thought that the consequences were unfair. With funding through the Haurakian Charitable Trust, a second Guidance position was established (Social Worker). A triage system was set up to ensure that those students with complex needs were getting the support needed. A triage system was established and a networked student support approach (learning and wellbeing) was established.
- We realised in developing an integrated student support network approach, that we had measured engagement rather than wellbeing and implemented a new survey. The *Assessing Wellbeing in Education* (AWE) Survey was used to assess more directly student wellbeing. This gave a more focused approach on individual and collective hauora. Consequently the NZCER Survey *Me and My School* lapsed. In hindsight this was a mistake and both surveys are invaluable and the intention is to re-visit *Me and My School* in Term one 2020.

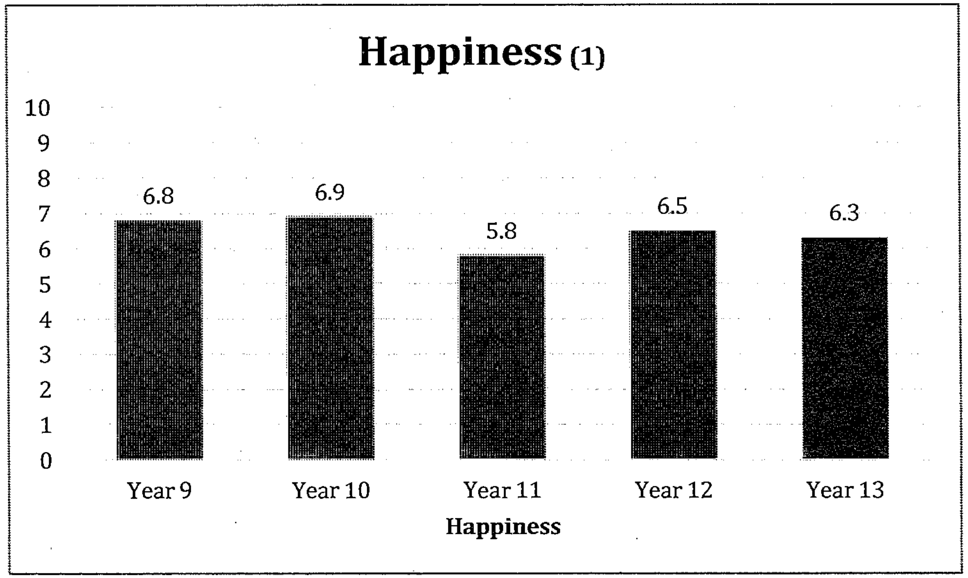
Student Outcomes

Did we make a difference to student outcomes?

What happened as a result of our focused actions?

- The Assessing Wellbeing In Education survey included perceptions of life satisfaction, supportive relationships, sense of belonging, attitude of teachers (do they care), sense of happiness, resilience, satisfaction with health, levels of bullying and wellbeing enablement. In this survey, students were able to self-nominate for wellbeing support.
- This will provide benchmark data for 2020 Target 3.


Awesome Score (4)
10
9
8
7
6
5
4
3
2
1
0
6.8
6.6
6
6.3
6.2
Year 9
Year 10
Year 11
Year 12
Year 13
Awesome Score


Happiness (1)
10
9
8
7
6
5
4
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0
6.8
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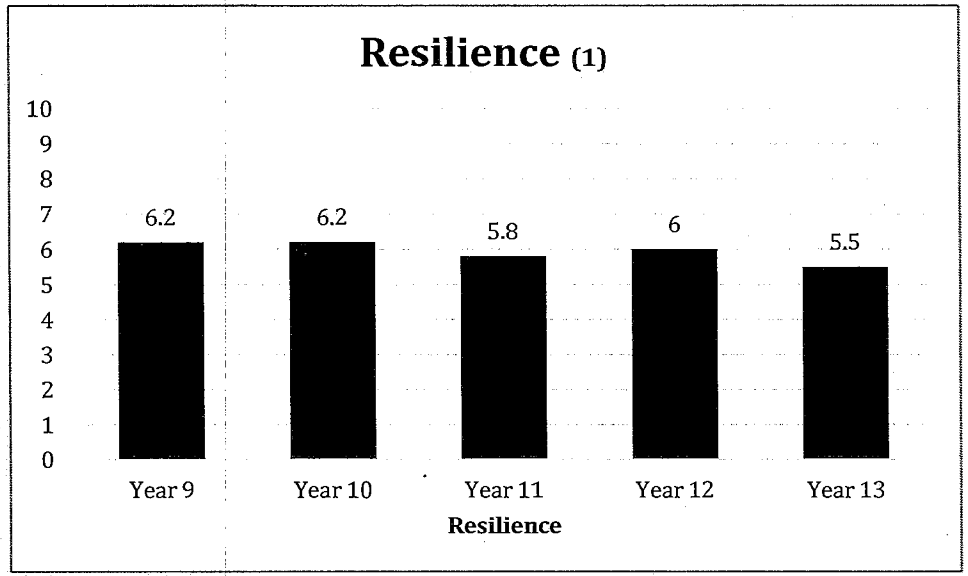
5.8
6.5
6.3
Year 9
Year 10
Year 11
Year 12
Year 13
Happiness


Resilience (1)
10
9
8
7
6
5
4
3
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6.2
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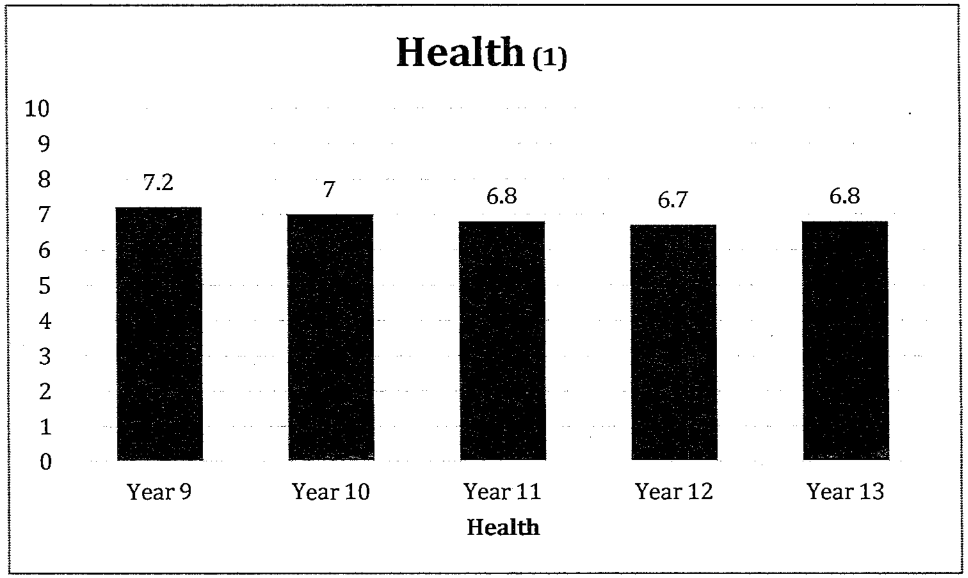
6
5.5
Year 9
Year 10
Year 11
Year 12
Year 13
Resilience


Health (1)
10
9
8
7
6
5
4
3
2
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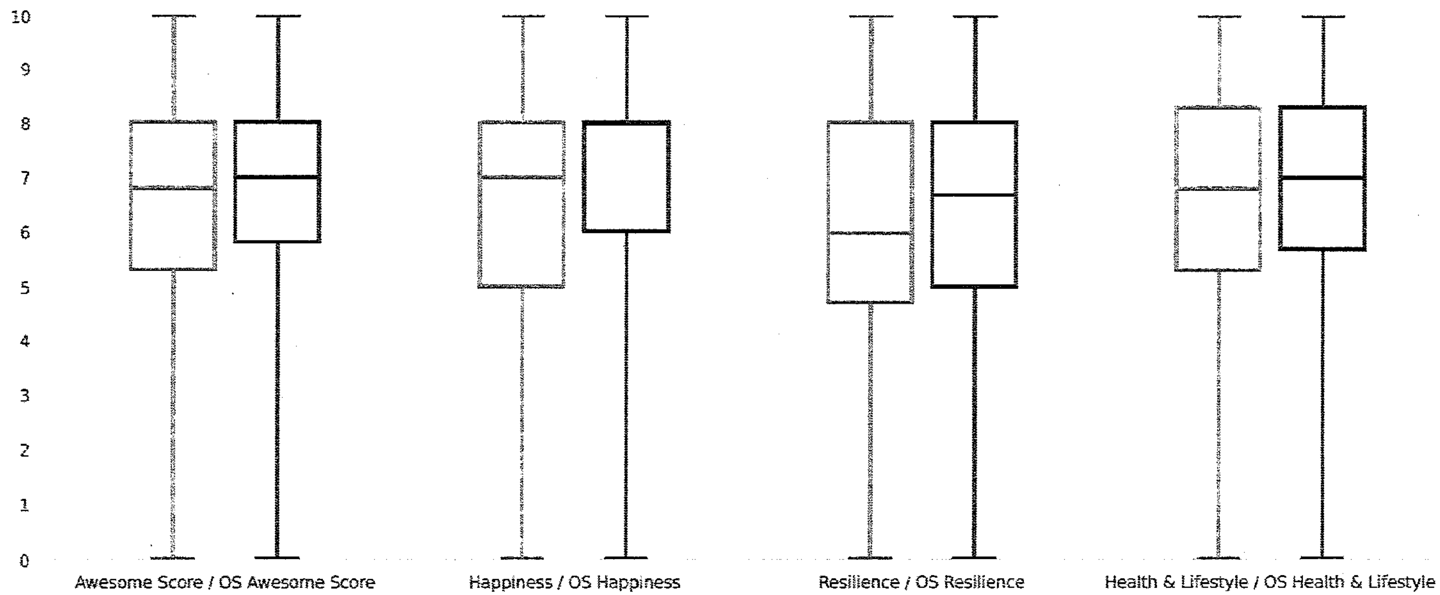
7.2
7
6.8
6.7
6.8
Year 9
Year 10
Year 11
Year 12
Year 13
Health



Next Steps

What further actions do we now need to take, given these outcomes?

What will we do in 2020?

- Continue to use the AWE Survey to assess student wellbeing.
- Use Student Voice leaders to implement *Me and My School Survey*
- Use the Student Support Network to address issues highlighted in the AWE Survey.

Conclusion:

- During 2019, a priority leadership goal was to develop data capability including a review of what data is collected, for what purpose and how is it used?
- This review has led to some significant changes with regard to student achievement data:
  - Identifying and evaluating long term trends (past five years) rather than a narrow focus on a particular cohort
  - Triangulating data at junior level through the use of Progressive Achievement Tests. These tests have the advantage of being nationally benchmarked, resourced for formative assessment purposes (Assessment Resource Banks or ARBs) and able to be taken and evaluated online. We are also making use of NZCER expertise to assist with developing capacity in using PAT testing effectively.
  - An integrated tracking model (Student Engagement, Achievement and Wellbeing - SEAW) monitoring and tracking
  - A broader, more holistic approach to assessing student outcomes at senior level. This aligns with ERO valued outcome indicators ie students who are confident in their identity, language and culture as a citizen of Aotearoa New Zealand, who are socially and emotionally competent, resilient and optimistic about their future, who are successful lifelong learners and participate and contribute confidently in a range of contexts (cultural, social, national and global) to shape a sustainable world of the future.
  - A more rigorous and focused approach on student wellbeing through the Assessing Wellbeing in Education (AWE) annual survey. The Hauraki Kahui Ako are also using this data tool.
  - Aligning our achievement challenges with the Hauraki Kahui Ako / Community of Learning
  - Taking a long term view of each student's progress across the year levels ie a dip at Year 10 does not equate to a failure at Year 12.

Targets 2020: we need to go for a home run, not just the first base. Base by base, we get them home.

Given our focus in 2019 and moving forward our targets for 2020 are as follows:

1. Equity target: 95% of all learners (except ORRS funded) are functionally literate and numerate by the end of Year 10 ie Curriculum Level 4 / 5.

2. Excellence target: at least 85% of all school leavers meet the graduate profile indicators (at least 90% of these indicators)

3. Wellbeing target: The AWE scores are lifted to national average comparisons