

HUKARERE COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



HUKARERE COLLEGE

Annual Report - For the year ended 31 December 2019

School Directory

Ministry Number:	435
Principal:	Lelie Pearcey
School Address:	Shaw Road, Eskdale, Napier
School Postal Address:	Shaw Road, Eskdale, Napier
School Phone:	06 835 8452
School Email:	info@hukarere.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Evelyn Taumaunu	Chair Person	Appointed	May-22
Lelie Pearcey	Principal	ex Officio	
Rachel Te Karu	Parent Rep	Re-elected	May-22
Deidre Walker	Parent Rep	Re-elected	May-22
Stanley Ruri	Parent Rep	Elected	May-22
Marguerite Paku	Parent Rep	Elected	May-22
Huia Beattie	Proprietors Rep	Appt. Nov 2015	May-22
Maui Tangohau	Proprietors Rep	Appt. Nov 2015	May-22
Bishop Don Tamihere	Proprietors Rep	Appt. Feb 2018	Dec-19
Amy Brittain	Staff Rep	Elected	May-22
Chrysharna Tuahine	Student Rep	Elected	Dec-22
Margaret Sorenson	Staff Rep	Elected	May-19
Heke Huata	Parent Rep	Co-opted	May-22
Aroha Sellwood	Parent Rep	Elected	May-19
Valeta Mathias	Parent Rep	Co-opted	May-22
Dannielle Harmer	Student Representative	Elected	Aug-19
Andrea Hawkins	Acting Principal	ex Officio	Mar-19
Evelyn Tobin	Acting Principal	ex Officio	Jul-19
Kirby Beach	Proprietors Rep	Elected	May-22

Accountant / Service Provider:



Auditor:

PWC Hawkes Bay

HUKARERE COLLEGE

Annual Report - For the year ended 31 December 2019

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Hukarere College

Statement of Responsibility

For the year ended 31 December 2019



**HUKARERE
GIRLS'
COLLEGE**

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.

HEKE TUROA ROPINE HUATA

Full Name of Board Chairperson

LELIE PEARCEY

Full Name of Principal

Heke Huata

Signature of Board Chairperson

Lelie Pearcey

Signature of Principal

2/6/2020

Date:

2/6/2020

Date:

Hukarere College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	1,425,180	459,000	1,357,510
Locally Raised Funds	3	104,767	109,850	172,924
Use of Land and Buildings Integrated		133,165	133,165	133,165
Interest income		2,170	3,800	821
		<hr/>	<hr/>	<hr/>
		1,665,282	705,815	1,664,420
Expenses				
Locally Raised Funds	3	63,814	22,050	85,043
Learning Resources	4	1,082,562	193,931	1,059,981
Administration	5	200,102	199,871	195,455
Finance		2,941	-	4,956
Property	6	235,871	214,665	223,961
Depreciation	7	47,181	75,000	71,603
Amortisation of Intangible Assets	13	3,890	-	3,890
		<hr/>	<hr/>	<hr/>
		1,636,361	705,517	1,644,889
Net Surplus / (Deficit) for the year		28,921	298	19,531
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		28,921	298	19,531

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

Hukarere 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		502,779	419,922	483,248
Total comprehensive revenue and expense for the year		28,921	298	19,531
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		2,922	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	24	534,622	420,220	502,779
Retained Earnings		503,922	420,220	467,054
Reserves		30,700	-	35,725
Equity at 31 December		534,622	420,220	502,779

Retained Earnings

	2019 Actual \$	2018 Actual \$
Opening Balance	467,054	443,219
Total comprehensive revenue and expense for the year	33,946	23,835
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	2,922	-
	<u>503,922</u>	<u>467,054</u>

Reserved Equity

These funds are from the Turakina College Endowment. The funds are for student scholarship. The school is not required to repay these funds.

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Turakina Endowment			
Opening Balance	35,725	-	40,029
Funds Transferred from Funds Held in Trust	-	-	-
Funds Utilised during the year	(5,025)	-	(4,304)
Closing Balance	<u>30,700</u>	-	<u>35,725</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.

Hukarere 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	478,884	477,591	408,364
Accounts Receivable	9	110,697	94,268	94,268
GST Receivable		354	-	-
Prepayments		1,458	4,052	4,052
Inventories	10	15,624	29,323	29,323
Investments	11	19,192	18,591	18,591
		<u>626,209</u>	<u>623,825</u>	<u>554,598</u>
Current Liabilities				
GST Payable		-	17,777	17,777
Accounts Payable	14	146,444	124,881	124,881
Revenue Received in Advance	15	17,776	18,276	18,276
Finance Lease Liability - Current Portion	17	16,231	24,275	24,275
Funds held in Trust	18	34,654	19,220	19,220
		<u>215,105</u>	<u>204,429</u>	<u>204,429</u>
Working Capital Surplus/(Deficit)		411,104	419,396	350,169
Non-current Assets				
Investments	11	30,889	30,889	30,889
Property, Plant and Equipment	12	137,931	13,313	165,099
Intangible Assets	13	35,008	38,897	38,897
		<u>203,828</u>	<u>83,099</u>	<u>234,885</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	79,257	67,932	67,932
Finance Lease Liability	17	1,053	14,343	14,343
		<u>80,310</u>	<u>82,275</u>	<u>82,275</u>
Net Assets		<u>534,622</u>	<u>420,220</u>	<u>502,779</u>
Equity	24	<u>534,622</u>	<u>420,220</u>	<u>502,779</u>

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

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

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		553,373	459,000	468,200
Locally Raised Funds		93,560	106,165	154,166
Goods and Services Tax (net)		(18,131)	(1,733)	(1,733)
Payments to Employees		(253,896)	(160,491)	(188,411)
Payments to Suppliers		(278,888)	(313,953)	(322,428)
Cyclical Maintenance Payments in the year		-	16,645	-
Interest Paid		(2,941)	-	(4,956)
Interest Received		1,036	4,258	1,279
Net cash from Operating Activities		94,113	109,891	106,117
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	4,000	-
Purchase of PPE (and Intangibles)		(20,014)	(109)	(32,580)
Purchase of Investments		(601)	(91)	(2,149)
Proceeds from Sale of Investments		-	(889)	-
Net cash from Investing Activities		(20,615)	2,911	(34,729)
Cash flows from Financing Activities				
Furniture and Equipment Grant		2,922	-	-
Finance Lease Payments		(21,334)	-	(19,318)
Funds Administered on Behalf of Third Parties		15,434	4,660	4,660
Net cash from Financing Activities		(2,978)	4,660	(14,658)
Net increase/(decrease) in cash and cash equivalents		70,520	117,462	56,730
Cash and cash equivalents at the beginning of the year	8	408,364	360,129	351,634
Cash and cash equivalents at the end of the year	8	478,884	477,591	408,364

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..



Hukarere College

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Hukarere 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 28.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Cyclical maintenance provision

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at Note 16.

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.

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

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 Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

Prior Year Policy

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

h) Inventories

Inventories are consumable items held for sale and comprise of 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.

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.

Prior Year Policy

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

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

j) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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 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:

Information and Communication Technology	5 years
Leased Assets	4–5 years
Library Books	12.5% Diminishing value
Motor Vehicles	5-10 years
Office furniture	3–5 years
Other	5-20 years
Furniture and Equipment	5-10 years
Textbooks	8 years

k) 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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee 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.

n) Revenue Received in Advance

Revenue received in advance relates to fees received from students 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.

o) Funds Held in Trust

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

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, building 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 provisions for cyclical maintenance represents the obligations the Board has to the Proprietor and is based on the Board's ten year property plan (10YPP).

q) 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.

r) 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.

s) Budget Figures

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

t) 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 (Unaudited) \$	2018 Actual \$
Operational Grants	488,673	423,000	365,089
Teachers' Salaries Grants	871,807	-	904,383
Resource Teachers Learning and Behaviour Grants	5,048	-	4,522
Other MoE Grants	59,652	36,000	83,516
	<u>1,425,180</u>	<u>459,000</u>	<u>1,357,510</u>

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	25,639	27,000	50,833
Activities	38,472	82,850	83,923
Trading	32,237	-	36,089
Fundraising	8,419	-	1,109
Other Revenue	-	-	970
	<u>104,767</u>	<u>109,850</u>	<u>172,924</u>
Expenses			
Activities	14,779	22,050	49,438
Trading	46,900	-	34,496
Fundraising (Costs of Raising Funds)	2,135	-	1,109
	<u>63,814</u>	<u>22,050</u>	<u>85,043</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>40,953</u>	<u>87,800</u>	<u>87,881</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	20,040	28,418	11,026
Equipment Repairs	2,965	22,420	1,392
Information and Communication Technology	51,984	98,793	58,366
Extra-Curricular Activities	502	-	2,853
Library Resources	1,364	2,300	203
Employee Benefits - Salaries	990,121	38,000	965,343
Staff Development	15,586	4,000	20,798
	<u>1,082,562</u>	<u>193,931</u>	<u>1,059,981</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	7,840	7,390	7,390
Board of Trustees Fees	3,110	3,800	3,650
Board of Trustees Expenses	4,028	16,500	19,724
Communication	10,661	15,600	10,701
Consumables	31,726	31,711	24,676
Operating Lease	-	6,420	-
Other	17,913	13,450	17,154
Employee Benefits - Salaries	124,824	105,000	112,160
	<u>200,102</u>	<u>199,871</u>	<u>195,455</u>

6. Property

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	14,332	17,500	19,119
Cyclical Maintenance Provision	11,325	3,000	11,418
Grounds	2,273	2,000	1,680
Heat, Light and Water	28,596	20,000	24,820
Repairs and Maintenance	17,841	20,000	16,959
Use of Land and Buildings	133,165	133,165	133,165
Employee Benefits - Salaries	28,339	19,000	16,800
	<u>235,871</u>	<u>214,665</u>	<u>223,961</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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Furniture and Equipment	4,350	4,500	3,746
Information and Communication Technology	8,208	11,000	10,092
Motor Vehicles	9,222	26,000	25,675
Office Furniture	272	1,000	815
Other	8,627	11,000	10,867
Textbooks	934	1,500	1,365
Leased Assets	15,115	19,000	18,525
Library Resources	453	1,000	518
	<u>47,181</u>	<u>75,000</u>	<u>71,603</u>

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	600	-	600
Bank Current Account	322,676	477,591	240,967
Bank Call Account	155,608	-	166,797
Cash and cash equivalents for Cash Flow Statement	<u>478,884</u>	<u>477,591</u>	<u>408,364</u>

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

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	41,919	31,212	31,212
Interest Receivable	1,871	737	737
Teacher Salaries Grant Receivable	66,907	62,319	62,319
	<u>110,697</u>	<u>94,268</u>	<u>94,268</u>
Receivables from Exchange Transactions	43,790	31,949	31,949
Receivables from Non-Exchange Transactions	66,907	62,319	62,319
	<u>110,697</u>	<u>94,268</u>	<u>94,268</u>

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	15,624	29,323	29,323
	<u>15,624</u>	<u>29,323</u>	<u>29,323</u>

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	19,192	18,591	18,591
Non-current Asset			
Long-term Bank Deposits	30,889	30,889	30,889
Total Investments	<u>50,081</u>	<u>49,480</u>	<u>49,480</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Furniture and Equipment	25,730	6,084	-	-	(4,350)	27,464
Information and Communication Technology	19,556	11,691	-	-	(8,208)	23,039
Motor Vehicles	61,099	-	-	-	(9,222)	51,877
Office Furniture	272	-	-	-	(272)	-
Other	21,489	2,238	-	-	(8,627)	15,100
Textbooks	2,430	-	-	-	(934)	1,496
Leased Assets	30,899	-	-	-	(15,115)	15,784
Library Resources	3,624	-	-	-	(453)	3,171
Balance at 31 December 2019	165,099	20,013	-	-	(47,181)	137,931

The net carrying value of equipment held under a finance lease is \$15,784 (2018: \$30,899)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Furniture and Equipment	77,697	(50,233)	27,464
Information and Communication Technology	113,370	(90,331)	23,039
Motor Vehicles	184,809	(132,932)	51,877
Office Furniture	4,077	(4,077)	-
Other	101,523	(86,423)	15,100
Textbooks	34,481	(32,985)	1,496
Leased Assets	89,220	(73,436)	15,784
Library Resources	17,404	(14,233)	3,171
Balance at 31 December 2019	622,581	(484,650)	137,931

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Furniture and Equipment	17,378	7,519	4,579	-	(3,746)	25,730
Information and Communication Technology	22,987	6,662	-	-	(10,092)	19,556
Motor Vehicles	86,774	-	-	-	(25,675)	61,099
Office Furniture	1,087	-	-	-	(815)	272
Other	13,955	18,401	-	-	(10,867)	21,489
Textbooks	3,795	-	-	-	(1,365)	2,430
Leased Assets	54,003	-	(4,579)	-	(18,525)	30,899
Library Resources	4,142	-	-	-	(518)	3,624
Balance at 31 December 2018	204,121	32,582	-	-	(71,603)	165,099

The net carrying value of equipment held under a finance lease is \$30,899 (2017: \$54,003)

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Furniture and Equipment	71,613	(45,883)	25,730
Information and Communication Technology	101,679	(82,123)	19,556
Motor Vehicles	187,418	(126,319)	61,099
Office Furniture	4,077	(3,805)	272
Other	99,285	(77,796)	21,489
Textbooks	34,481	(32,051)	2,430
Leased Assets	89,220	(58,321)	30,899
Library Resources	17,404	(13,780)	3,624
Balance at 31 December 2018	605,177	(440,078)	165,099

13. Equitable Lease

2019	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Equitable Lease	38,898	-	-	-	38,898
Balance at 31 December 2019	38,898	-	-	-	38,898
Accumulated Amortisation					
Equitable Lease (Amortisation for the year)	-	-	-	3,890	3,890
Balance at 31 December 2019	-	-	-	3,890	3,890
Net Book Value at 31 December 2019					35,008

2018	Opening \$	Additions \$	Disposals \$	Impairment \$	Closing \$
Cost					
Equitable Lease	42,788	-	-	-	42,788
Balance at 31 December 2018	42,788	-	-	-	42,788
Accumulated Amortisation					
Equitable Lease (Amortisation for the year)	-	-	-	3,890	3,890
Balance at 31 December 2018	-	-	-	3,890	3,890
Net Book Value at 31 December 2018					38,898

14. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	22,901	12,569	12,569
Accruals	14,191	25,129	25,129
Employee Entitlements - Salaries	75,622	63,467	63,467
Employee Entitlements - Leave Accrual	33,730	23,716	23,716
	<u>146,444</u>	<u>124,881</u>	<u>124,881</u>
Payables for Exchange Transactions	146,444	124,881	124,881
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>146,444</u>	<u>124,881</u>	<u>124,881</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Other	17,776	18,276	18,276
	<u>17,776</u>	<u>18,276</u>	<u>18,276</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	67,932	67,932	56,514
Increase/ (decrease) to the Provision During the Year	11,325	3,000	11,418
Use of the Provision During the Year	-	(3,000)	-
Provision at the End of the Year	<u>79,257</u>	<u>67,932</u>	<u>67,932</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	79,257	67,932	67,932
	<u>79,257</u>	<u>67,932</u>	<u>67,932</u>

17. Finance Lease Liability

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	16,231	24,275	24,275
No Later than One Year - Interest	1,221	4,117	4,117
Later than One Year and no Later than Five Years	1,053	14,343	14,343
Later than One Year and no Later than Five Years - Interest	-	793	793
	18,505	43,528	43,528

18. Funds held in Trust

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	34,654	19,220	19,220
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	34,654	19,220	19,220

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.

19. 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.

The Proprietor of the School (Te Aute Trust Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as "Use of land and buildings".

20. 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	3,110	3,650
Full-time equivalent members	0.09	0.46
<i>Leadership Team</i>		
Remuneration	425,936	299,607
Full-time equivalent members	4.16	3.00
Total key management personnel remuneration	429,046	303,257
Total full-time equivalent personnel	4.25	3.46

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 1

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	110 - 120	120 - 130
Benefits and Other Emoluments	3 - 4	-
Termination Benefits	-	-

Principal 2

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	20 - 30	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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	10 - 20	-
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	0.00	0.00
	0.00	0.00

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

21. 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

22. Contingencies

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

Contingent Liabilities as at 31 December 2018: \$14,988

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.

23. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

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

24. 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.

25. 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	478,884	477,591	408,364
Receivables	110,697	94,268	94,268
Investments - Term Deposits	50,081	49,480	49,480
Total Financial assets measured at amortised cost	<u>639,662</u>	<u>621,339</u>	<u>552,112</u>

Financial liabilities measured at amortised cost

Payables	146,444	124,881	124,881
Finance Leases	17,284	38,618	38,618
Total Financial Liabilities Measured at Amortised Cost	<u>163,728</u>	<u>163,499</u>	<u>163,499</u>

26. 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.

27. Comparatives

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

28. 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 11 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



Hukarere College
Kiwisport Statement
As at 31 December 2019

Kiwi sport is a Government funding initiative to support students' participation in organised sport. In 2019, the school received total Kiwi sport funding of \$1,478 (excluding GST) 2018: \$1,926 (excluding GST). The funding contributed towards the sports travel for students.

HUKARERE GIRLS' COLLEGE

Analysis of Variance 2019

Lelie Jackson-Pearcey
HUKARERE GIRLS' COLLEGE |

Analysis of Variance 2019

#0435 Hukarere Girls' College

Strategic Aims for Y9 - Y10 students' Literacy progress and achievement	<p>Academic Excellence</p> <ul style="list-style-type: none"> Learners are mentored to articulate expectations¹⁰ for their personal and schooling achievement Learners with special learning needs will be identified so that support systems are created to ensure they thrive and achieve at Hukarere <p>The board of trustees will exercise its responsibilities as a good employer to develop and improve quality teaching for Māori girls at school and their whānau, that is delivered by professional teachers</p>		
Annual Aim	<p>In 2018</p> <ul style="list-style-type: none"> 59% of 17 x Y10 students scored Comprehension 4 – 5 stanine and 71% of 24 x Y9 students scored 4 – 7 stanines 24% of 17 x Y10 students scored Vocabulary 4 – 5 stanine and 52% of 24 x Y9 students out of 24 scored 4 – 6 stanines 		
Baseline Data	<p>In 2019, the strategic achievement target is:</p> <ul style="list-style-type: none"> To improve every Y9 – Y10 student's achievement by 1-3 stanines To increase the number of Y9 – Y10 students achieving at average and above in Reading Comprehension and Vocabulary literacy learning 		
Target	Outcomes	Reasons for Variance	Next Steps
<ul style="list-style-type: none"> To improve every Y9 – Y10 student's achievement by 1-3 stanines 	<p>COMPREHENSION</p> <ul style="list-style-type: none"> 60% (6/10 learners) achieved 20% (2 learners) maintained the same level 20% (2 learners) dropped 1 or 2 stanines 	<p>Not Achieved</p> <ul style="list-style-type: none"> 1/6 learners improved 2 stanines from 4-6 The other 5 improved by 1 stanine Of these learners, 1 has progressed to stanine 6 and another 2 learners 	<ul style="list-style-type: none"> Collect data for each learner Feb 2020 PAT Comprehension Test then compare to 2019 Nov results. Analyse data to ascertain learning gaps for each learner.

		<ul style="list-style-type: none"> to stanine 5. 2 learners have progressed from stanine 2 to stanine 3 Of the 2 learners who remained at the same stanine, one is on stanine 3 and one is on stanine 4. 	<ul style="list-style-type: none"> Group learners into fluid learning groups. Learners with common learning gaps can be grouped together. Design programmes to cater for needs of learners. When the learner has mastered their learning need, they immediately progress to the next learning need that has been identified.
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¹⁰ Expectations that are SMART (specific, manageable, attainable, reasonable, timewise)

Stanine Movement February – November 2019 – YEAR 9 PAT COMPREHENSION Results

Date	Number of Learners	1	2	3	4	5	6	7	8	9
Feb	10		2	1	5	2				
Nov	10			5	1	2	2			
+ Shift	6		→	→	→	→	→			
- Shift	2			←	←					
	20%			←	←					

Same	2									
	20%									

Targets	Outcomes	Reasons for Variance	Next Steps
<ul style="list-style-type: none"> Every year 9 will increase their English Literacy Achievement by 1-3 stanines. 	VOCABULARY <ul style="list-style-type: none"> 50% (5/10) learners achieved 40% (4 learners) maintained the same stanine 10% (1 learner) dropped 1 stanine 	Not Achieved <ul style="list-style-type: none"> One learner improved 4 stanines to stanine 6 Another learner improved by 2 stanines from 3 to stanine 5 2 learners progressed their stanine by 1. 2 learners have progressed their stanine by 1 to stanine 5. The fifth learner progressed from stanine 2 to stanine 3 Of those who remained at the same stanine (4 learners) one is still on stanine 2, 2 are on stanine 3 and 1 is on stanine 4. The only learner who had a negative shift went from 2 to 1. 	<ul style="list-style-type: none"> Collect data for each learner Feb 2020 PAT Comprehension Test then compare to 2019 Nov results. Analyse data to ascertain learning gaps for each learner. Group learners into fluid learning groups. Learners with common learning gaps can be grouped together. Design programmes to cater for needs of learners. When the learner has mastered their learning need, they immediately progress to the next learning need that has been identified.

Stanine Movement February – November 2019 – YEAR 9 PAT VOCABULARY Results

Date	Number of Learners	1	2	3	4	5	6	7	8	9
Feb	10		4	3	3					
Nov	10	1	1	3	1	3	1			
+ Shift	5									
	50%									
- Shift	1									
	10%									
Same	4									
	40%									

Targets	Outcomes	Reasons for Variance	Next Steps
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<ul style="list-style-type: none"> Every Year 10 learner will increase their Literacy achievement by 1-3 Stanines 	<p>COMPREHENSION</p> <ul style="list-style-type: none"> 80% (12/15 learners) achieved 6% (1/15 learners) maintained the same level 13% (2 learners of 15) dropped a stanine. 	<p>Not Achieved</p> <ul style="list-style-type: none"> 12 out of 15 learners improved 1-3 stanines for Comprehension. 1 learner remained at the same stanine 2 students dropped a stanine 2 students progressed 4 stanines from stanine 2 to 6 4 learners improved 3 stanines -2 from stanine 2-5 -2 from stanine 3-6 4 students progressed 2 stanines <ul style="list-style-type: none"> 1 from stanine 5-7 2 from stanine 3-5 1 from stanine 2-4 1 learner remained on stanine 7 2 learners went back a stanine from 7 to 6 	<ul style="list-style-type: none"> Collect data for each learner Feb 2020 PAT Comprehension Test then compare to 2019 Nov results. Analyse data to ascertain learning gaps for each learner. Group learners into fluid learning groups. Learners with common learning gaps can be grouped together. Design programmes to cater for needs of learners. When the learner has mastered their learning need, they immediately progress to the next learning need that has been identified.
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¹⁰ Expectations that are SMART (specific, manageable, attainable, reasonable, timewise)

Stanine Movement February – November 2019 – YEAR 10 PAT COMPREHENSION Results

Date	Number of Learners	1	2	3	4	5	6	7	8	9
Feb	15		5	5	1	1		3		

Nov	15				4	5	5	2	
+ Shift	12								
80%									
- Shift	2								
	13%								
Same	1								
	6%								

Targets	Outcomes	Reasons for Variance	Next Steps
<ul style="list-style-type: none"> Every Year 10 learner will increase their Literacy achievement by 1-3 Stanines 	<p>VOCABULARY</p> <ul style="list-style-type: none"> 80% (12/15 learners) achieved 13% (2/15 learners) maintained the same level 6% (1 learner of 15) dropped a stanine. 	<p>Not Achieved</p> <ul style="list-style-type: none"> 12 out of 15 learners achieved the Target for Vocabulary 2 learners remained at the same stanine 1 student dropped a stanine 2 students progressed 4 stanines from stanine 2 to 6 	<ul style="list-style-type: none"> Collect data for each learner Feb 2020 PAT Comprehension Test then compare to 2019 Nov results. Analyse data to ascertain learning gaps for each learner. Group learners into fluid learning groups. Learners with common learning gaps can be

		<ul style="list-style-type: none"> 1 learner improved 4 stanines -1 from stanine 3-7 5 learners progressed 2 stanines - 2 from stanine 2-4 - 2 from stanine 3-5 - 1 from stanine 7-9 5 learners moved 1 stanine -4 from 3-4 -1 from 6-7 2 learners stayed at the same a stanine -- -1 at stanine 2 -1 at stanine 3 1 learner went back a stanine from 3-2 	<p>grouped together.</p> <ul style="list-style-type: none"> Design programmes to cater for needs of learners. When the learner has mastered their learning need, they immediately progress to the next learning need that has been identified.
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¹⁰ Expectations that are SMART (specific, manageable, attainable, reasonable, timewise)

Stanine Movement February – November 2019 – YEAR 10 PAT VOCABULARY Results

Date	Number of Learners	1	2	3	4	5	6	7	8	9
Feb	15		4	9			1	1		
Nov	15		2	1	6	2	1	2		1
+ Shift	12									

80%														
- Shift	1													
	6%													
Same	2													
	13%													

Hukarere Girls' College Analysis of Variance for 2019 Numeracy Data

Hukarere Girls' College Year 9 & 10 Numeracy Targets for 2019

Strategic Goal: High Quality Teaching & Academic Achievement

Annual Aims:

- The group of learners identified as having special education needs will make progress in relation to their **Mathematics** learning plans and goals for the year.

- To lift year 9 and year 10 students to help them achieve at or above NZC, level 4 for year 9 and level 5 for year 10.

Baseline data and analysis:

Results for Mathematics taken Feb 2019 for students in Year 9 and 10.

Curriculum Level	Low Stanine 1	Below Average Stanine 2	Below Average Stanine 3	Average Stanine 4	Average Stanine 5	Average Stanine 6	Above Average Stanine 7	Above Average Stanine 8	Outstanding Stanine 9
Norm (NZ)	4%	7%	12%	17%	20%	17%	12%	7%	4%
Year 9	21% (3)	28% (4)	35.7% (5)	14.2% (2)	-	-	-	-	-
Year 10	7.1% (1)	28.6% (4)	57.1% (8)	-	7.1% (1)	-	-	-	-

2019 Targets:

- 78% of learners will be at or above stanine four by the end of the 2019 academic year.
- Meet the expectation of stanine four so that they are adequately prepared for NCEA Level 1.
- Learning will be differentiated in the new whānau (tuakana/teina) learning environment to cater to all learner needs and abilities

Actions to achieve target - Maths

- Accelerated Learning
 - Teaching as inquiry focus.
 - Implementation of the progress and achievement inquiry tool.
 - Use the Accelerating Learning in Mathematics resources.
 - Use the Designing Learning for School Context resources and tools.
- Inquiry-based learning
- Learning is differentiated.
- Focus on integrated learning
- Multimedia teaching and learning

Led by Indicators of progress and success

- AB
 - Test students after each topic test against the topic objectives. To then check that the students are working at the correct level.
 - Support from KI.
 - Learning dispositions and capacities developed by the learners to encourage engagement and accountability.
 - Make use of selected resources and encourage students to explore Mathematics
 - Formative assessment to ensure

Timeframe

Immediately
February term 1

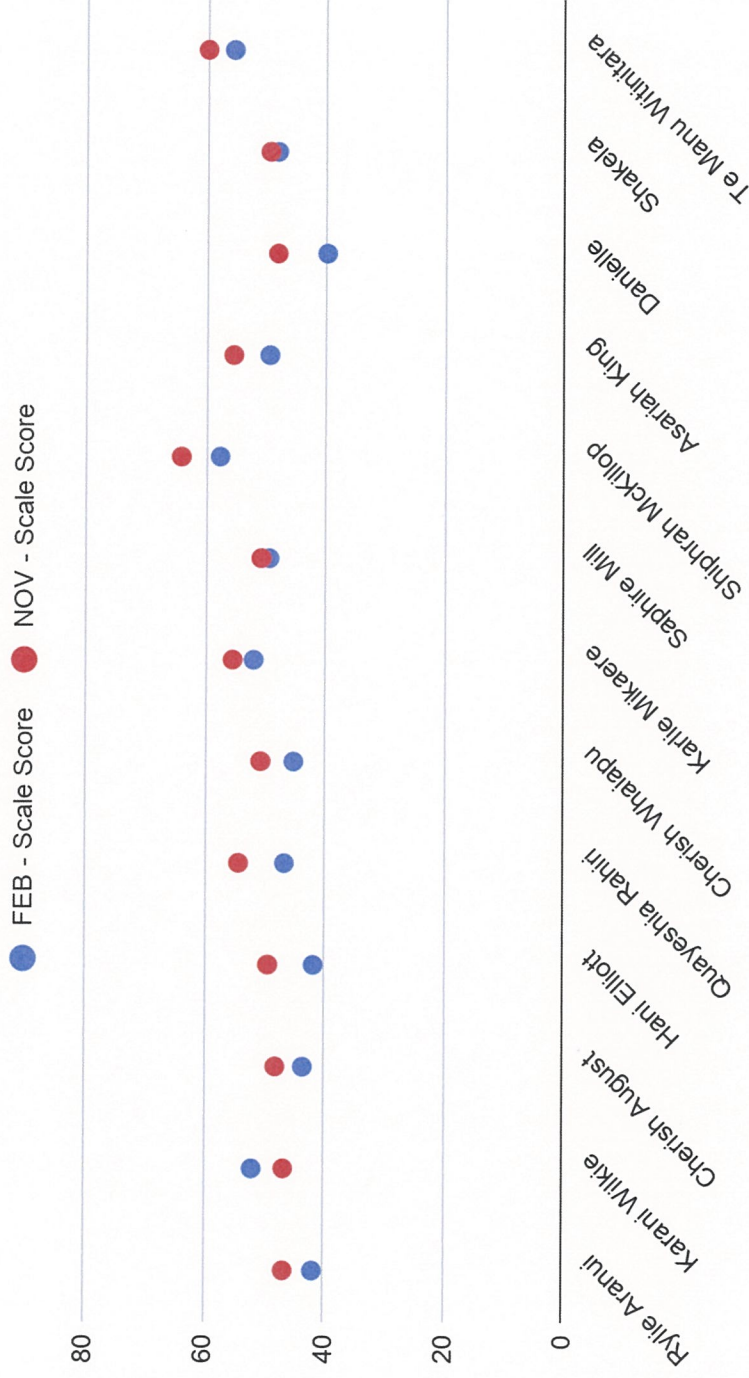
<ul style="list-style-type: none"> • Consolidation of mathematical knowledge and strategies • Ensure that the learning is relevant • Learning is contextual. • Learning through games. • Learning through digital technologies. 	<p>scaffolding is appropriate.</p> <ul style="list-style-type: none"> • Learner feedback via google forms and a reflection journal • Student exhibitions of: <ul style="list-style-type: none"> • Investigations • Projects • Experiments • Learning
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Year 9 Numeracy Analysis of Variance

Target: 75% of learners will be at or above stanine four by the end of the 2019 academic year. 2019 result: 28% of learners are at stanine 4 or above. See charts below for an analysis of scale scores to see overall learner improvement.

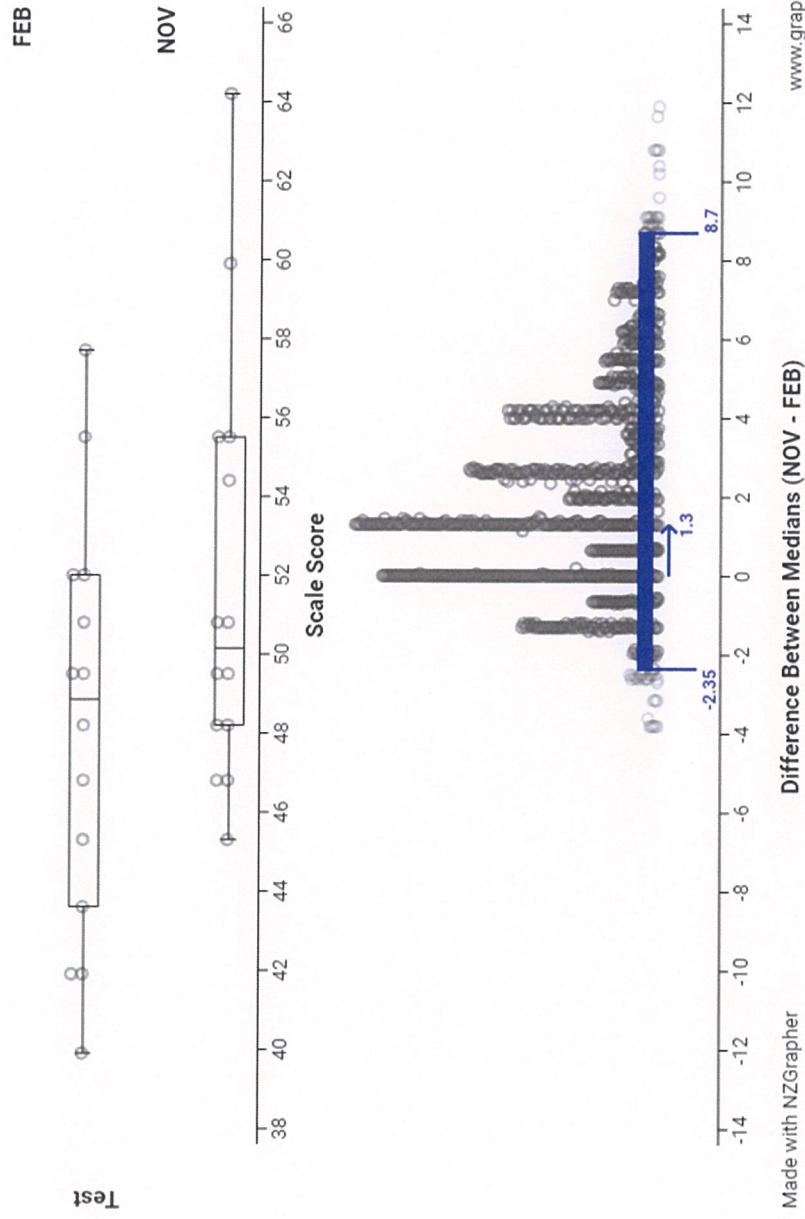
Curriculum Level	Low Stanine 1	Below Average Stanine 2	Below Average Stanine 3	Average Stanine 4	Average Stanine 5	Average Stanine 6	Above Average Stanine 7	Above Average Stanine 8	Outstanding Stanine 9
Year 9 FEB	21% (3)	28% (4)	35.7% (5)	14.2% (2)	-	-	-	-	-
Year 9 NOV	7.1% (1)	28% (4)	43% (6)	7.1% (1)	14.2% (2)	-	-	-	-

2019 - Year 9 PAT Mathematics Test Scale Scores



93% of learners' scale scores have improved between Feb and Nov.

2019 - Median Comparison Feb and Nov PAT Mathematics Test 6



This shows the difference between the median scale scores of the February and November test. Although we can see that the Nov test has shifted to the right indicating that there has been improvement for the learner in between the sitting of the two tests, we are not able to suggest that this improvement is as significant as we would like. There doesn't appear to be any statistically significant difference between the Feb scale score median and the Nov scale score median.

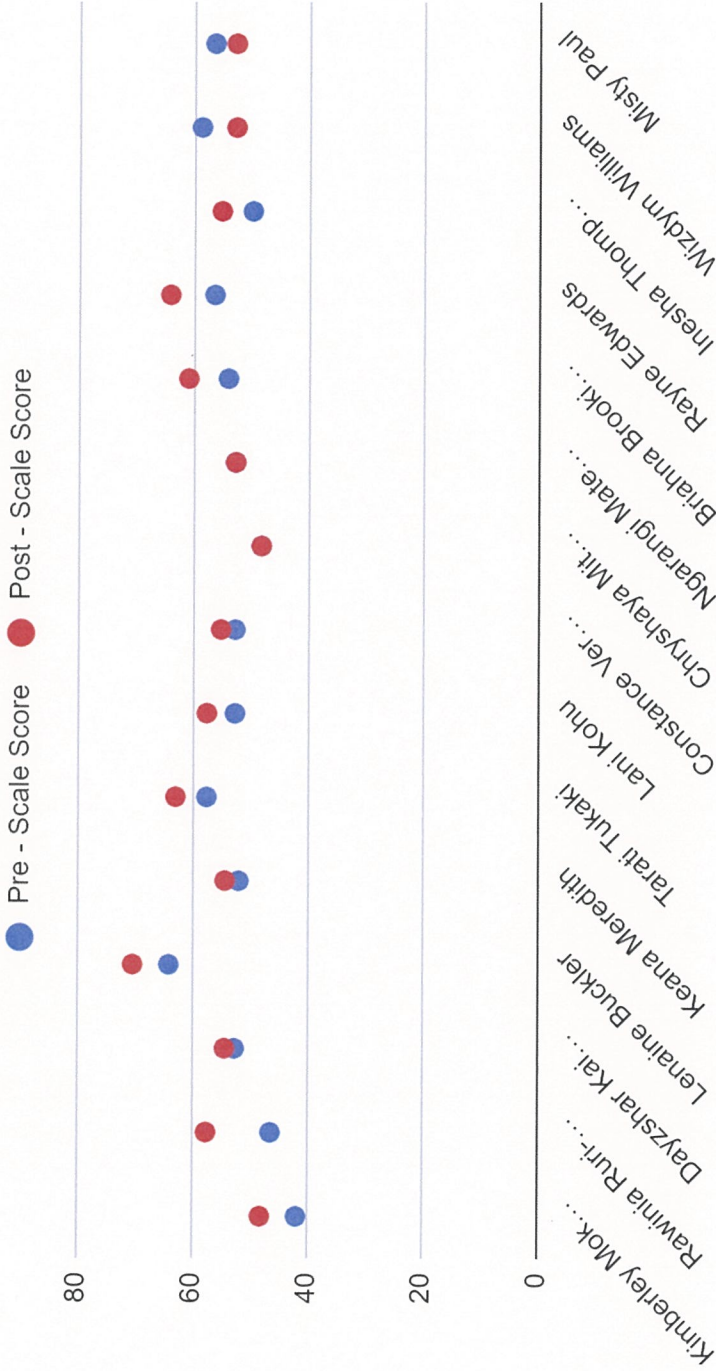
Year 10 Numeracy Analysis of Variance

Target: 78% of learners will be at or above stanine four by the end of the 2019 academic year.

Result: 37.5% of learners are at or above stanine four.

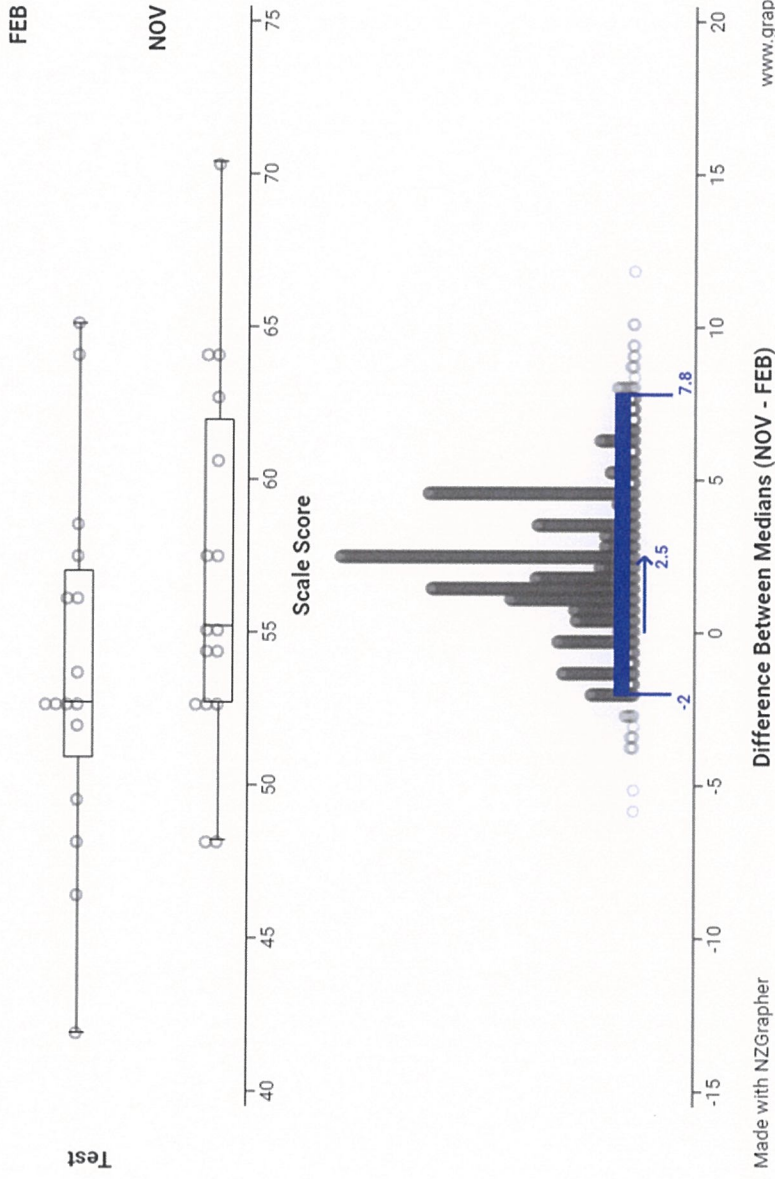
Curriculum Level	Low Stanine 1	Below Average Stanine 2	Below Average Stanine 3	Average Stanine 4	Average Stanine 5	Average Stanine 6	Above Average Stanine 7	Above Average Stanine 8	Outstanding Stanine 9
Norm (NZ)	4%	7%	12%	17%	20%	17%	12%	7%	4%
Year 10 FEB	7.1% (1)	28.6% (4)	57.1% (8)	-	7.1% (1)	-	-	-	-
Year 10 NOV	-	12.5% (2)	50% (8)	12.5% (2)	18.8% (3)	6.3% (1)	-	-	-

2019 - Year 10 PAT Mathematics Test 7



75% of learners have improved the scales scores. 12.5% have stayed the same and 12.5% have declined.

2019 - Median Comparison Feb and Nov PAT Mathematics Test 7



As with the year 9 analysis, we can see that the Nov test has shifted to the right indicating and supporting the overall improvement of learner scale scores. Unfortunately, there doesn't appear to be any statistically significant difference between the Feb scale score median and the Nov scale score median.

Please note: analysis has been conducted using scales scores on advice from ERO in Term 3 2019. Scale scores enable us to have an improved holistic view of learner gains and achievement.

Strategic Aims for Y11 - Y13+ students' progress and achievement

Academic Excellence

- Learners are mentored to articulate expectations for their personal and schooling achievement
- Learners with special learning needs will be identified so that support systems are created to ensure they thrive and achieve at Hukarere
- Learners will be offered opportunities to learn outside the classroom with external providers of vocational pathways
- School leavers aged 18 years will graduate with NCEA L2 qualification and higher

The board of trustees will exercise its responsibilities as a good employer to develop and improve quality teaching for Māori girls at school and their whānau, that is delivered by professional teachers

Annual Aim

Baseline Data

In 2018
 44% from 4/9 Y11-13 ākonga achieved NCEA L1
 79% from 11/14 Y11-13 ākonga achieved NCEA L2
 54% from 6/11 Y11-13 ākonga achieved NCEA L3
 And, an overall 45% University Entrance qualification was achieved by Hukarere ākonga

Target

In 2019, the strategic achievement target is that:

- 50 – 55% of 37 x Y11-13 ākonga will achieve NCEA L1 qualification **EXCEEDED TARGET**
- 80 – 85% of 37 x Y11-13 ākonga will achieve NCEA L2 qualification **DID NOT MEET TARGET**
- 60 – 65% of 37 x Y11-13 ākonga will achieve NCEA L3 qualification **EXCEEDED TARGET**
- 50 – 55% of 9 x Y13 ākonga will achieve the University Entrance qualification **EXCEEDED**

Actions	Outcomes	Reasons for Variance	Evaluation
<p>Responsive input from trustees who provide governance guidance, support, and approved resourcing from the budget</p> <p>With the support of external PLD facilitation the principal working with teachers co-constructed the innovation.</p> <p>Cross year groups of students were organised and assigned to teachers in a timetabled supportive and responsive mentoring role.</p> <p>A programme will be set by SLT for mentors to follow as a guide with their OHU AKO.</p>	<p>Senior school leaders engaged in robust curriculum review and gathered feedback from teachers, students, and whānau to identify areas for improvement</p> <p>Each learner is engaged in small ARA AKO classes and gains consistent support from teachers to design and map learning pathways for learners to achieve their aspirations.</p>	<p>School-wide review and evaluation of curriculum and Timetable efficiency for optimising Hukarere student outcomes indicate need to change curriculum delivery and perhaps Timetable set up.</p> <p>Learners will only have five subjects with a minimum of 18 credits offered from each subject.</p> <p>Students were too overwhelmed to cope with 6 subjects each.</p>	<p>ARA AKO will be adapted in 2020 to suit the needs of Hukarere rather than the other way around.</p> <p>Teacher and student voice show that ARA AKO has value and is worth continuing in 2020 and to improve learners study skills and knowledge.</p> <p>All teachers will attend PLD for Digital tech in terms 1 & 2.</p> <p>Use Google platform, Study & Subject Hubs to motivate learners and ignite a passion to learn.</p>

Planning for next year

In term 1, teachers and students will contribute snapshot stories and photographs for publishing in Hukarere Heights which is the kura – whānau newsletter and which is posted at the hukarere.ac.nz website.
In term 2,

- Teachers will provide weekly reflections of classroom practice and student progress to the principal. This task contributes directly to building teacher capability toward measurable quality teaching. It will also provide evidential oversight from which senior leaders can ensure that ARA AKO is strengthened and/or modified towards being embedded in practice.
- Teachers will meet their reporting requirements for mid-year reporting to students and parents on progress and achievement of individual students.

In term 3, teachers and students will contribute snapshot stories about the Hukarere living – learning environment and may include photographs for publishing in Hukarere Heights
In term 4,

- Teachers, students, and ancillary staff will engage in discussions and consultation for informing the Charter development for the next year.
- Teachers will meet their reporting requirements for end of year reporting to students and parents.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HUKARERE GIRLS' COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Hukarere Girls' College (the School). The Auditor-General has appointed me, Victoria Jane Lawson, using the staff and resources of PricewaterhouseCoopers, 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 21, 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:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 2 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 26 on page 21 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis for our opinion

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

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

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



Responsibilities of the Board of Trustees for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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



Independence

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

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

A handwritten signature in blue ink, appearing to read 'V. J. Lawson', is written over the typed name and title.

Victoria Jane Lawson
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand