

FIORDLAND COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number: 400

Principal: Lynlee Smith

School Address: 4 Howden St, Te Anau

School Postal Address: P O Box 23, Te Anau 9640

School Phone: 03 249 7819

School Email: admin@fiordlandcollege.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained
Nigel Humphries	Chair Person	Relected June 2016
Lynlee Smith	Principal	
Lena Cahill	Parent Rep	Elected June 2016
Madeleine Peacock	Parent Rep	Elected June 2016
Russell Thomas	Parent Rep	Elected June 2016
Murray Willians	Parent Rep	Appointed
Helen Dodson	Parent Rep	Reelected June 2016, Resigned June 2018
Jennah Booth	Staff Rep	Elected June 2016, resigned June 2018
Cheryl Ralley	Staff Rep	Elected
Lara Robertson	Student Rep	Elected Sept 2017, term expired Sept 2018
Makenzie Wilson	Student Rep	Elected Sept 2018, term expired Sept 2019

FIORDLAND COLLEGE

Financial Statements - For the year ending 31 December 2018

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Fiordland College

Statement of Responsibility

For the year ended 31 December 2018

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Nigel Humphrie
Full Name of Board Chairperson

[Signature]
Signature of Board Chairperson

15/5/19
Date:

Ms Lynlee Smith
Full Name of Principal

[Signature]
Signature of Principal

15-05-19
Date:

Fiordland College
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	3,456,147	3,187,825	3,326,308
Locally Raised Funds	3	344,952	134,240	173,282
Interest Earned		29,828	26,250	37,779
International Students	4	70,451	41,400	44,054
		<u>3,901,378</u>	<u>3,389,715</u>	<u>3,581,423</u>
Expenses				
Locally Raised Funds	3	195,991	123,050	111,918
International Students	4	33,300	35,200	32,616
Learning Resources	5	2,207,411	2,170,562	2,096,389
Administration	6	220,865	223,930	227,951
Property	7	954,192	804,502	863,748
Depreciation	8	88,564	78,100	85,383
Loss on Disposal of Property, Plant and Equipment		2,025	-	940
		<u>3,702,348</u>	<u>3,435,344</u>	<u>3,418,945</u>
Net Surplus / (Deficit)		<u>199,030</u>	<u>(45,629)</u>	<u>162,478</u>
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>199,030</u></u>	<u><u>(45,629)</u></u>	<u><u>162,478</u></u>

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



Fiordland College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	1,490,718	1,490,718	1,318,468
Total comprehensive revenue and expense for the year	199,030	(45,629)	162,478
Furniture and Equipment Grant	19,421	-	9,772
Equity at 31 December	1,709,169	1,445,089	1,490,718
Retained Earnings	1,709,169	1,445,089	1,490,718
Reserves	-	-	-
Equity at 31 December	1,709,169	1,445,089	1,490,718

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



Fiordland College
Statement of Financial Position
As at 31 December 2018

		2018	2018	2017
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	9	368,267	146,480	140,009
Accounts Receivable	10	147,278	163,768	163,768
GST Receivable		6,435	112,725	112,725
Prepayments		10,666	7,100	7,099
Inventories	11	3,832	5,902	5,902
Investments	12	509,088	1,054,087	1,034,088
		<u>1,045,566</u>	<u>1,490,062</u>	<u>1,463,591</u>
Current Liabilities				
Accounts Payable	14	195,860	490,688	490,689
Revenue Received in Advance	15	96,772	162,361	162,360
Provision for Cyclical Maintenance	16	123,700	181,710	181,710
Finance Lease Liability - Current Portion	17	27,206	19,576	19,576
Funds held for Capital Works Projects	19	(47,396)	28,048	28,048
Funds held in Trust	18	20,000	20,000	20,000
		<u>416,142</u>	<u>902,383</u>	<u>902,383</u>
Working Capital Surplus or (Deficit)		<u>629,424</u>	<u>587,679</u>	<u>561,208</u>
Non-current Assets				
Investments (more than 12 months)	12	-	-	-
Property, Plant and Equipment	13	1,212,064	1,006,917	1,055,017
		<u>1,212,064</u>	<u>1,006,917</u>	<u>1,055,017</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	113,230	121,020	97,020
Finance Lease Liability	17	19,089	28,487	28,487
		<u>132,319</u>	<u>149,507</u>	<u>125,507</u>
Net Assets		<u>1,709,169</u>	<u>1,445,089</u>	<u>1,490,718</u>
Equity		<u>1,709,169</u>	<u>1,445,089</u>	<u>1,490,718</u>

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



Fiordland College
Cash Flow Statement
For the year ended 31 December 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		732,722	658,874	684,393
Locally Raised Funds		277,726	118,170	247,992
International Students		73,350	41,400	43,034
Goods and Services Tax (net)		106,290	0	(105,649)
Payments to Employees		(406,100)	(424,064)	(285,406)
Payments to Suppliers		(826,022)	(396,267)	(134,776)
Interest Received		50,720	58,358	19,047
Net cash from / (to) the Operating Activities		8,686	56,471	468,635
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(222,336)	(30,000)	(49,522)
Purchase of Investments		525,000	(20,000)	(259,068)
Net cash from / (to) the Investing Activities		302,664	(50,000)	(308,590)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,421	-	9,772
Finance Lease Payments		(27,069)	-	(19,555)
Funds Administered on Behalf of Third Parties		(75,444)	0	(78,640)
Net cash from Financing Activities		(83,092)	0	(88,423)
Net increase/(decrease) in cash and cash equivalents		228,258	6,471	71,622
Cash and cash equivalents at the beginning of the year	9	140,009	140,009	68,386
Cash and cash equivalents at the end of the year	9	368,267	146,480	140,009

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.



Fiordland College

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2018

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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



Fiordland College

Notes to the Financial Statements (continued)

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.



Fiordland College

Notes to the Financial Statements (continued)

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

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

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

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

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

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.



Fiordland College

Notes to the Financial Statements (continued)

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

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	40 years
Furniture and equipment	13 years
Information and communication technology	5-13 years
Plant and Machinery	5-13 years
Leased assets held under a Finance Lease	4 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.



Fiordland College

Notes to the Financial Statements (continued)

o) Revenue Received in Advance

Revenue received in advance relates to fees received from domestic or international 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 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. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

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

r) 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.

s) 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.

t) Budget Figures

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

u) 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.



Fiordland College

Notes to the Financial Statements (continued)

2. Government Grants

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	587,573	593,292	605,130
Teachers' salaries grants	1,930,967	1,900,000	1,898,385
Use of Land and Buildings grants	805,555	612,912	732,249
Secondary tertiary alignment resource funding grant	31,855	32,265	31,881
Resource teachers learning and behaviour grants	28,997	18,000	20,264
Other MoE Grants	71,200	31,356	38,399
	<u>3,456,147</u>	<u>3,187,825</u>	<u>3,326,308</u>

3. Locally Raised Funds

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<i>Revenue</i>			
Donations	118,811	12,550	18,311
Activities revenue	44,047	85,950	87,884
Trading revenue	7,777	8,500	11,821
Rental property revenue	23,920	20,240	17,778
Fundraising	7,367	6,500	8,947
Overseas Travel Recoveries*	124,749	-	-
Other revenue	18,281	500	28,540
	<u>344,952</u>	<u>134,240</u>	<u>173,282</u>
<i>Expenses</i>			
Activities expense	50,292	104,750	93,175
Trading expense	11,338	8,000	8,662
Rental property expense	9,612	10,300	10,081
Overseas Travel costs*	124,749	-	-
	<u>195,991</u>	<u>123,050</u>	<u>111,918</u>
<i>Surplus for the year Locally raised funds</i>	<u>148,961</u>	<u>11,190</u>	<u>61,364</u>

*During the year there was a trip to Japan for the language students to visit country where language is primarily spoken.

4. International Student Revenue and Expenses

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	5	3	4
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<i>Revenue</i>			
International student fees	70,451	41,400	44,054
<i>Expenses</i>			
Advertising	4,726	4,800	5,321
Commissions	9,174	9,000	8,990
International student levy	527	2,400	-
International Employee Benefit - Salaries	18,873	19,000	18,305
	<u>33,300</u>	<u>35,200</u>	<u>32,616</u>
<i>Surplus for the year International Students</i>	<u>37,151</u>	<u>6,200</u>	<u>11,438</u>



Fiordland College

Notes to the Financial Statements (continued)

5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	92,308	95,141	89,156
Learning Resources Information and communication technology	13,971	11,830	9,563
Extra-curricular activities	12,855	100	13,745
Learning Resources Library resources	1,464	4,556	2,327
Learning Resources Employee benefits - salaries	2,059,770	2,033,435	1,958,360
Staff development	27,043	25,500	23,238
	<u>2,207,411</u>	<u>2,170,562</u>	<u>2,096,389</u>

6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	6,821	7,000	7,182
Board of Trustees Fees	3,960	4,000	3,035
Board of Trustees Expenses	7,228	8,980	8,119
Communication	12,486	19,300	18,887
Consumables	9,861	5,900	4,433
Operating Lease	6,593	4,500	3,397
Postage	995	1,800	3,337
Other Admin costs	677	5,950	5,706
Admin Employee Benefits - Salaries	159,593	153,500	164,851
Insurance	12,651	13,000	9,003
	<u>220,865</u>	<u>223,930</u>	<u>227,951</u>

7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	4,406	4,660	29,977
Cyclical Maintenance Provision	(41,800)	24,000	(10,683)
Grounds	16,636	14,300	15,385
Heat, Light and Water	45,629	34,000	27,919
Rates	6,845	6,000	6,142
Repairs and Maintenance	11,322	7,630	5,187
Use of Land and Buildings - Non-Integrated	805,555	612,912	732,249
Security	6,768	2,000	4,323
Property Employee Benefits - Salaries	98,831	99,000	53,250
	<u>954,192</u>	<u>804,502</u>	<u>863,748</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.



Fiordland College

Notes to the Financial Statements (continued)

8. Depreciation of Property, Plant and Equipment

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Depn Buildings - School	11,817	12,000	12,267
Depn Furniture and Equipment	35,876	24,100	24,525
Depn Information and Communication Technology	11,053	30,000	26,523
Depn Library Resources	2,081	2,000	2,017
Depn Leased Assets	27,737	10,000	20,051
	<u>88,564</u>	<u>78,100</u>	<u>85,383</u>

9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Bank Current Account	361,332	146,480	62,411
Bank Call Account	6,935	-	27,598
Short-term Bank Deposits with a Maturity of Three Months or Less	-	-	50,000
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>368,267</u>	<u>146,480</u>	<u>140,009</u>

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

10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Debtors	2,694	33,161	1,053
Debtor Ministry of Education	-	-	18,000
Interest Accrued	11,216	-	14,108
Teacher Salaries Grant Receivable	133,368	130,607	130,607
	<u>147,278</u>	<u>163,768</u>	<u>163,768</u>
Receivables from Exchange Transactions	13,910	33,161	15,161
Receivables from Non-Exchange Transactions	133,368	130,607	148,607
	<u>147,278</u>	<u>163,768</u>	<u>163,768</u>

11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	3,832	5,902	5,902
	<u>3,832</u>	<u>5,902</u>	<u>5,902</u>



Fiordland College

Notes to the Financial Statements (continued)

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	509,088	1,054,087	1,034,088
Non-current Asset			
Long-term Bank Deposits with Maturities Greater than One Year	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2018.

13. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Land	512,500	-			-	512,500
Buildings	284,040	0	(6,301)		(11,817)	265,922
Furniture and Equipment	160,347	226,900	(11,458)		(35,876)	339,912
Information and Communication Technology	35,506	10,044	(1,409)		(11,053)	33,088
Library Resources	15,120	2,535			(2,081)	15,574
Leased assets	47,505	25,300			(27,737)	45,068
Balance at 31 December 2018	1,055,017	264,779	(19,168)	-	(88,564)	1,212,064

The net carrying value of information and communication technology equipment held under a finance lease is \$47,505. (2017: \$47,505)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Land	512,500	-	512,500
Buildings	456,991	(191,069)	265,922
Furniture and Equipment	469,326	(129,414)	339,912
Information and Communication Technology	134,218	(101,130)	33,088
Library Resources	84,524	(68,950)	15,574
Leased assets	120,622	(75,554)	45,068
Balance at 31 December 2018	1,778,181	(566,117)	1,212,064



Fiordland College

Notes to the Financial Statements (continued)

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2017						
Land	512,500	-			-	512,500
Buildings	296,307	0			(12,267)	284,040
Furniture and Equipment	147,976	37,112	(216)		(24,525)	160,347
Information and Communication Technology	51,912	10,152	(36)		(26,523)	35,506
Library Resources	15,566	1,985	(414)		(2,017)	15,120
Leased assets	67,556	-			(20,051)	47,505
Balance at 31 December 2017	1,091,817	49,249	(666)	-	(85,383)	1,055,017

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2017			
Land	512,500	-	512,500
Buildings	474,991	(190,951)	284,040
Furniture and Equipment	305,865	(145,518)	160,347
Information and Communication Technology	329,152	(293,646)	35,506
Library Resources	82,626	(67,507)	15,119
Leased assets	95,322	(47,817)	47,505
Balance at 31 December 2017	1,800,455	(745,439)	1,055,017

14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating Creditors	19,396	360,081	322,519
Accruals	7,968	-	18,434
Banking Staffing Overuse	16,000	-	-
Employee Benefits Payable - Salaries	133,368	130,607	130,607
Employee Benefits Payable - Leave Accrual	19,129	-	19,129
	195,860	490,688	490,689
Payables for Exchange Transactions	195,860	490,688	490,689
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	195,860	490,688	490,689

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Grants in Advance - Ministry of Education	13,136	-	16,039
International Student Fees	64,339	61,440	61,440
Other	19,298	100,921	84,881
	96,772	162,361	162,360



Fiordland College

Notes to the Financial Statements (continued)

16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	278,730	278,730	301,200
Increase to the Provision During the Year	33,502	24,000	33,462
Adjustment to the Provision	(75,302)	-	(44,145)
Use of the Provision During the Year	-	-	(11,787)
Provision at the End of the Year	236,930	302,730	278,730
Cyclical Maintenance - Current	123,700	181,710	181,710
Cyclical Maintenance - Term	113,230	121,020	97,020
	236,930	302,730	278,730

17. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	27,206	19,576	19,576
Later than One Year and no Later than Five Years	19,089	28,487	28,487
	46,294	48,063	48,063

18. Funds Held in Trust

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Funds Held in Trust on Behalf of Third Parties - Non-current	20,000	20,000	20,000
	20,000	20,000	20,000

In 2016 a bequest was received for \$25,000, by way of a medical scholarship to be awarded to deserving students. The scholarship will be awarded in amounts of up to \$5,000 per student.



Fiordland College

Notes to the Financial Statements (continued)

19. Funds Held for Capital Works Projects

During the year the School received

2018	Opening Balances \$	Receipts from MoE \$	Payments \$	Transfer to Profit & Loss	Closing Balances \$
Admin Remodel and Roof Replacement	28,048		(75,444)	-	(47,396)
Totals	28,048	-	(75,444)	-	(47,396)

Represented by:

Funds Held on Behalf of the Ministry of Education	(47,396)
Funds Due from the Ministry of Education	-
	(47,396)

2017	Opening Balances \$	Receipts from MoE \$	Payments \$	Transfer to Profit & Loss	Closing Balances \$
Admin Remodel and Roof Replacement <i>in progress</i>	101,684	1,368,076	(1,441,712)	-	28,048
Totals	101,684	1,368,076	(1,441,712)	-	28,048

20. 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.

21. Remuneration

Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,960	3,025
Full-time equivalent members	0.24	0.25
<i>Leadership Team</i>		
Remuneration	1,071,129	900,865
Full-time equivalent members	10.80	9.70
Total key management personnel remuneration	1,075,089	903,890
Total full-time equivalent personnel	11.04	9.95



Fiordland College

Notes to the Financial Statements (continued)

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

Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-130
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	0	0

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	1	1
	<u>1</u>	<u>1</u>

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

22. Compensation and Other Benefits Upon Leaving

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

	2018 Actual \$0	2017 Actual \$0
Total		
Number of People	0	0

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.



Fiordland College

Notes to the Financial Statements (continued)

24. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has entered into contract agreements for capital works for the Block A remodel.

a) The school has a contract to renovate the Admin block as agent for the Ministry of Education. The project is fully funded by the Ministry and 1.493m (2017: \$1.493m) has been received to date of which \$1.540m (2017: \$1.465m) has been spent on the project to balance date. Costs to be incurred to complete total \$86,000 which will be funded by the Ministry. This project has been approved by the Ministry

(b) Operating Commitments

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

(a) operating lease of laptops

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,197
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,197

(b) operating lease of clip-on computer devices

	2018 Actual \$	2017 Actual \$
No later than One Year	-	1,072
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	-	1,072

25. 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.

26. Financial Instruments

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

Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	368,267	146,480	140,009
Receivables	147,278	163,768	163,768
Investments - Term Deposits	509,088	1,054,087	1,034,088
Total Loans and Receivables	1,024,633	1,364,335	1,337,865

Financial liabilities measured at amortised cost

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Payables	195,860	490,688	490,689
Borrowings - Finance Leases	46,294	48,063	48,063
Total Financial Liabilities Measured at Amortised Cost	242,154	538,751	538,752

27. Events After Balance Date

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



Fiordland College

Board Report

For the year ended 31 December 2018

Kia ora Koutou,

The year has flown past and the time has come to write this report again. It has been a very rewarding year with so much happening in the school.

What a year it has been. All board members have settled into their new roles and all our board are contributing their expertise and experience to enable very stable governance for Fiordland College.

A big thank you to our Board members who give up their own time and go above and beyond the call of duty in their roles on the board. Every board member has great strengths and takes their roles very seriously understanding the difference between governance and management. A functional relationship between the Board and management ensures the smooth running of our school.

What has the Board been up to? We are always working on a number of issues with the major ongoing project this year being the completion of fixing our leaky roofs. It was during this project that the Board and management worked with the Ministry and completed a complete overhaul of the Admin block. It was by thinking outside of the square and working with the Ministry that we were able to achieve this outcome. Some services were relocated to the admin block along with new teaching and learning spaces. We now have a future proofed admin block, that will serve us well into the future. Thank you to all the staff for the disruptions this upgrade has caused and to our project manager, School support who have been there right through this process.

What is on the forward planning for the buildings? We have not finished with our main Teaching Block (B) currently getting ideas for a major overhaul to bring it up to the standard and to ensure that it provides a modern learning environment for all. There will be some change within this block and I am sure that some creative thinking will be required by all to get the best result. It is exciting what we can achieve if we all put our heads together.

Currently, we are working on finalising the plans for a new Boiler. While it was disappointing not to be able to look at alternatives for heating, we will have a new energy efficient wood chip boiler soon.

We are still planning on how we can implement some form of Solar Energy in our site but have to work around ministry guidelines.

Our energy park is still in the planning stages with us being a finalist but not winning the Zayed Sustainability Prize. We have many ideas and ways to move forward with this concept and were honoured to actually get to the final.

During the year, the Board undertook to get some parent feedback as part of formulating the Strategic plan. We got great feedback from the community by asking some simple questions via a phone tree. This feedback will be discussed by the board and reinforces that we are on the right track.

We also had a visit from ERO which was rewarding and positive. Their feedback was valuable and they were a Joy to have in the school.

Thank you again to all our staff who make Fiordland College that special place, "A place where all can thrive".

I would also like to give a big thank you to Lynlee Smith for being our Principal. Lynlee, you have ensured that our school is achieving at its best and are always looking for new ways that our school can continue to deliver a world class education.

Fiordland College

Board Report (continued)

For the year ended 31 December 2018

I am looking forward to 2019 and the exciting times that lie ahead. On behalf of the Fiordland College Board of Trustees, I would like to wish everyone in the school community a peaceful and happy Christmas and prosperous New Year.

Ngā mihi nui

Nigel Humphries
Board Chair

FIORDLAND COLLEGE ANALYSIS OF VARIANCE 2018

Submitted 22 January 2019

Strategic Aim 1 The learning opportunities provided will enable all students to embrace the school's values of Effort, Respect, Integrity and Curiosity and so: <ul style="list-style-type: none"> - reach their full potential throughout their time at school - transition successfully from school to their desired educational or vocational destination and - become positive lifelong learners. 			
Target 1 The FiNSCoL (Fiordland & Northern Southland Community of Learning) Achievement Challenges are fully reflected within the Fiordland College targets.			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. The appointment process for the Across School positions is completed.	The appointment process for AST positions was completed in March 2018. This is a shared position (.2 each) with one Secondary and one Primary teacher, one Fiordland, one Northern.	Special permission was granted by the Secretary of Education for this variation in the Collective, based on our geographical isolation and the smallness of our schools, back-fill is high on impossible at the ratios outlined in the Collective Agreements.	The FiNSCoL Leadership Team has determined that this model does need to continue into the future. Continuation of this model is integral to our on-going success.
2. Achievement Challenges are agreed on and accepted by the MoE.	The ACs were actually accepted after the 2017 school year had ended, so we were able to begin work with these early in the 2018 school year. To be fair, we played the game on these ACs knowing that a failure to do so would mean we would not have the right boxes ticked and we needed forward movement.	While FiNSCoL had an agreed set of ACs, with the demise of National standards the relevance of these did diminish for the member schools. Our real interest lies in contextualized learning and student well-being rather than in the literacy and numeracy ACs required to meet MoE expectations.	We are moving towards a Learning Framework as opposed to specific ACs. Our agreed Kāhui Ako foci for 2019 are around (a)transitions (ECE to Primary, Year 6 to Year 7, Year 12/13 to tertiary) and student wellbeing at these points, and (b) contextualized learning and preparation for the Digital Technologies Curriculum for 2020.
3. Proposed challenges align with our other school targets.	We were very careful to ensure that our specific school annual targets reflected FiNSCoL's ACs. These were specifically articulated in the Annual Plan and Strategic Plan.	We determined early that the only way to ensure that FiNSCoL was becoming real to the teachers in our school was to ensure that the ACs were a part of 'how we do things around here.'	The agreed foci for FiNSCoL for 2019 is embedded in our Fiordland College targets for 2019. We will focus on students transitioning into our school, regardless of their year level.
4. The appointment process for in-school positions is completed.	Six of the allocation of 8 WSTs for FiNSCoL had been appointed by the end of June. In the mean-time one of the WSTs has resigned her position, so will have to be replaced. All possible configurations have been considered by the Leadership Team around how to fill the other 2 WST positions. As at the writing of this report, we remain stalled.	An application to split the 7 th WST position between a Mararoa and a Mossburn candidate was declined by the Secretary. There are no other possible candidates, due to backfill considerations. We are preparing a case for the Secretary of Education for an alternative WST arrangement. Without more flexibility we are in danger of folding.	A further letter is being prepared to forward to the Secretary for Education. The smaller, more distant primary schools are in danger of being completely isolated if agreement over an alternative WST model cannot be reached.
5. Articulate Achievement Challenges across the CoL	ACs were agreed in 2017. Considerable work was done around ensuring that all staff, students and wider community had a good understanding of what the CoL is trying to achieve. There was a termly Newsletter,	As the year has progressed the CoL has moved in its thinking around what is important in working collaboratively. We are constantly looking for ways to elevate the 'gems', and to find the spaces where we can work together	We will continue to work hard to articulate what it is that this Kāhui Ako is aiming to achieve, and take as many opportunities as possible, as they present themselves, to do so.

	Principals reporting to BoTs, individual Principals making comment in their own newsletters, a web-page is under development, the ASTs have produced an infographic termly to educate and inform the FiNSCoL community.	better than we can work alone. We recognize that there are some things we will do better alone, and others that we will do best together.	
6. Agree the Action Plan for AC accomplishment.	An Action Plan has not yet been agreed, although the FiNSCoL Framework (essentially the CoL Governance manual) has been written and agreed. However, we did establish a PLD Plan for FiNSCoL.	We didn't get this far, as other aspects of our development as a collaborative team took precedence and as our thinking morphed over the course of the year. It's all about things taking time when you are working with others and working over a significant geographical distance.	Our newly appointed Change Manager, will be helping us to establish an Action Plan/Learning Framework in 2019.
7. Action the Plan and undergo PD related to the challenges.	We have been granted 400 hours of PLD over the next two years. (2 separate grants of 200 hours each). Not all the allocated hours for 2018 were used.	A good proportion of the allocated PLD has already been used. There are plans for specific regional and school days for the beginning of 2019. We just ran out of time.	Some specific hours have been allocated for 2019 to look at developing the paperwork/policy around the implementation of the Digital Technologies Curriculum together, rather than in isolation. Specific inquiries, which the WST will undertake, are planned for 2019.
8. Ensure that AST and WST are working with FC staff to meet the Achievement Challenges.	The ASTs have been working particularly well as they have navigated their new roles. They have worked with WST from all schools in an effort to establish the parameters of the WST roles. The AST has run a full PD session with the staff around the literacy progressions and the AST and WST have run one PD session with the full staff around the national and local criteria for the roles. WST have been preparing weekly PLD snacks for all staff.	They are working into their roles. It's a process. The ACs will come next year. The individuals first needed to come to terms with what the roles actually entail.	
9. Ensure that Achievement Challenges are embedded in all learning area management documents.	ACs were embedded in all Learning Areas (LA) Curriculum documents. This was also noted by ERO in their visit in Term 3.	Learning Areas took into account the ACs as they stood. Each LA was committed to at least one of the ACs – not necessarily all 4.	FC will focus on transitions, priority learners and contextualized learning in 2019.
10. Achievement Challenges are reflected in teaching staff performance goals.	ACs are reflected in teaching staff performance goals. This was also noted by ERO at the time of their visit.		All staff will contribute to these areas.
11. Communicate progress to the wider school community.	The principal reported progress at every Board meeting, in the school Newsletter, and through the CoL Newsletter.	Because the FC principal was Co-Lead Principal of FiNSCoL the FC community was well informed of Kāhui Ako happenings.	
12. PD is based around actions as they relate to the Achievement Challenges.	We have held a full FiNSCoL ToD and a number of workshops over the course of the year. Schools in FiNSCoL have also had the opportunity to tap into PLD hours with UTB around enhancing teacher capability in ICT.	The Fiordland Regional PLD scheduled for Term 4 did not take place due to timetable clashes and other commitments for all the schools involved.	A full CoL ToD is planned for 4 June 2019. Regional days will take place in Term 1.
13. Collect and analyse data as it relates to the Achievement Challenges.	This did not happen.	A data collection method has not been agreed, in the face of National Standards disappearing. The AC focus has moved.	What constitutes appropriate data and a consistent method across schools will be on the agenda for 2019.
Summary	The FiNSCoL Achievement Challenges were fully reflected in the Fiordland College targets.		

Strategic Aim 1 The learning opportunities provided will enable all students to embrace the school's values of Effort, Respect, Integrity and Curiosity and so: <ul style="list-style-type: none"> - reach their full potential throughout their time at school - transition successfully from school to their desired educational or vocational destination and - become positive lifelong learners. 			
Target 2 All students in Year 13 will transition successfully from school to further education, training or employment.			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Careers advice leading to individualised programmes of study and giving students a clear pathway for completion of school.	Careers advice was shared with all Year 13 students and individualized programmes developed for individual students to cater for individual abilities/interests.	On-going advice and guidance was given to those needing extra help.	Review the transition of students Years 7-13 INTO Fiordland College.
2. Appropriate course selection.	Course selection was appropriately completed.	This happened as anticipated. The AP and HoDs worked hard to ensure that the courses being offered were appropriate for the students concerned. This particular cohort has been one that we have monitored carefully throughout their senior schooling.	This target followed a particular cohort through the senior school and now that this group has transitioned out of the College the target is obsolete.
3. Articulate the link between effort/homework and achievement.	The link between effort/homework and achievement was articulated and as a result a number of Year 13 students regularly attended Homework Club.	Grades for effort and homework were awarded at least 2 times per week for all students. These were monitored by the AP and Form teachers on a weekly basis.	See Target 3 Evaluation – Where to Next?
4. On-going tracking of progress.	Tracking was reflected in mid- and end-of year reports. Effort and homework grades were also tracked weekly. 3 of the 4 students who left during the year were in employment. (The other was an international returning home). Those who remained till the end of the year all have meaningful pathways from school.	Considerable extra work was needed from teachers, deans and the Guidance Counsellor around monitoring this cohort.	
5. Identify and effectively target students needing assistance.	Extended discussion at HoD/Department level around targeted students. Data analysis by the AP identified students at risk for Dean, HoD and teacher follow-up.	HoD minutes show that Learning Areas were carefully monitoring the progress of the Year 13 cohort in an effort to ensure they gained the highest level of qualification possible for each individual.	
6. Assessment selection to reflect the nature of the cohort.	Several Departments altered standards offered to reflect cohort requirements.	Both Level 3 Geography and Level 3 Stats standards changed to reflect the needs of the cohort.	
7. Recognition of progress is continued and enhanced.	Recognition was continued through Principal's awards in assembly and Form Teacher recognition in Form classes.	Student feedback is that these are valued and sought after.	
8. Affirmation of 2016/2017 initiatives showing success.	This continues to happen.	If it's not broke, don't fix it. Those things that had been working well with this group continued to work well.	

9. Leadership opportunities will be provided for senior students developing further skills including GRIP leadership conference on 3 April 2018, with the aim of this becoming an annual event.	Leadership opportunities are provided for senior students including attendance at the GRIP conference, paid for by the BoT.	The GRIP conference in Gore was a new initiative and the school funding of the attendance of ALL Year 13 students was a deliberate strategy to grow the leadership potential of the whole group.	
10. Appropriate PD will be provided for staff and appropriate targets set.	PD held 29 March around Year 13 transitions. SOLO PD held in Terms 1, 2 and 4.	This was timetabled into the Professional Development Plan and given priority by the Senior Leadership Team.	
11. Tracking of 2017 Year 12 cohort who have left during 2017 to ensure successful transition to further education, training or employment.	2017 Year 12 cohort who left during 2017 have successfully transitioned to education, training or employment.	Being a small school with small cohorts, means that it is relatively easy to know where our students land once they leave school. They ensure we know themselves, because we are part of their extended family.	
Summary	All Year 13 students in the 2018 cohort were successfully transitioned.		

Strategic Aim 1 The learning opportunities provided will enable all students to embrace the school's values of Effort, Respect, Integrity and Curiosity and so: <ul style="list-style-type: none"> - reach their full potential throughout their time at school - transition successfully from school to their desired educational or vocational destination and - become positive lifelong learners. 			
Target 3 To raise the achievement of students at identified Transition Points – from Primary School to High School (FiNSCoL Tier 2 Achievement Challenge 3)			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. To benchmark progress, (New Entrant Data and National Standards Data) and communicate to teachers through staff meetings. 2. Survey stakeholders and students (eg "Me and My School" survey data in regards to transition). 3. Systems will be put in place for gathering Kāhui Ako-wide data not only around academic attainment, but also student engagement, attendance and behaviour. 4. Make clear expectations at each transition point through a common understanding around achievement and student needs. 5. Develop cohesive practice across FiNSCoL education providers, so that there are clear and consistent plans for transitioning students from one school to another. 6. Identify "data drop" points, within school and between schools eg Year 6 to Year 7. Gather	The mid-year data indicated that 2/3 of the Year 7s were at or above where they should be. This information was passed on to the Deans and form teachers. The Me and My School survey was not conducted in 2018, due to over crowding of surveys – including with an ERO visit. Systems have not yet been put in place for gathering Kāhui Ako-wide data. However, there has been much discussion on a range of levels around relevant and meaningful data collection for FiNSCoL. There has been some student voice collected at Primary level – this model will be used for a transition workshop at Year 6/7 level in Term 1, 2019. ASTs have run a survey of all staff in FiNSCoL around transition point expectations. There has been good progress at ECE/Primary level. This is in the development stage at this point. WSTs have been appointed and are working into their positions. A WST inquiry around transition points will be their next priority. Data that was obtained by our testing at the start of the year and by externally assessed CEM MidYIS data indicated a "Developed Ability"	This was despite the need to re-clarify the actual level of Year 7 students at the start of the year as the incoming benchmark had been set unusually high. Our students were largely "surveyed out" this year and so we made the decision to hold off asking them to do the Me and My School Survey as well. They were surveyed by ERO, for the GreenGold reflection and for NMSSA to name a few. The time it has taken to have collaborative discussion around agreeing a standard has been longer than expected. We have made progress, but it will take time still to get to the point where we are agreed. The CoL decided to start the process at the ECE/Year 1 transition and a CoL workshop has been held around this. This will be followed by a Year 6/7 workshop, along the lines already trialed in the earlier workshop. The timing of this has been postponed to midway through Term1, 2019. The work here is on-going.	Review the transition of students into Fiordland College. Survey stakeholders and students (eg "Me and My School" survey data in regards to transition). Identify "data drop" points, within school and between schools eg Year 6 to Year 7. Gather information and evidence around this. Use the data gathered to determine next steps with relation to academic attainment, student engagement, attendance and behavior. Make clear expectations at each transition point through a common understanding around wellbeing, achievement and student needs. Develop agreed practice across FiNSCoL education providers, so that there are clear and consistent plans for transitioning students from one school to another. Find ways to articulate transition expectations to teachers, students and parents/ caregivers. Continue to work closely with Te Anau and Mararoa Schools to ensure that we have shared understandings.

<p>information and evidence around this.</p> <p>7. Provide opportunities for teachers working with transitioning students to collaborate and establish a trusting network for planning seamless transitions.</p> <p>8. Develop and implement robust systems for effective communication around transitioning students.</p> <p>9. To give parents/caregivers tools to assist their children to transition from Year 6 or Year 8 to Fiordland College.</p> <p>Overall Summary</p>	<p>chart that was again skewed to the C/D bands (lower developed ability). This was again different from data supplied by feeder schools. We are currently working on developing this area now. There are already some very good opportunities for collaboration present.</p> <p>Still a work in progress.</p> <p>The BoT once again conducted its bi-annual phone-tree survey of all parents. Parent voice is giving us some pointers on where to next.</p> <p>MidYis 2017 to 2018 overall results are very pleasing. The trends are very similar to previous patterns – the students at Fiordland College have extra value added when compared with all other MidYis schools nationally. The three areas of Maths, English and Science have all shown upward trends from the previous cohort. HoDs have analysed individual student performance to see if there were any trends that they could set 2019 goals around and have done so where they can.</p> <p>Progress was made against the target – achievement of students in Year 7 is tracked and the majority of students moved onto Level 4 in Year 7.</p>	<p>This will be the focus of a review in 2019.</p> <p>First-time parents are often more anxious than their child is at the transition from Primary to the College. There are some areas identified where we will be able to give them a little more certainty in 2019.</p> <p>English and Maths performances are good as they are compared against Year 7/8 classes that often have more specific English Language and Maths teaching hours than at Fiordland College. Science performance is good as we have specialist Science teachers teaching Year 7/8.</p>	<p>Opportunities for FC Year 7 and Te Anau/Mararoa Schools Year 6 teachers to work together are being provided.</p> <p>Develop a checklist for student induction (Years 8-13) into Fiordland College.</p> <p>Give parents/caregivers tools to assist their children to transition from Year 6 to Year 7. Organise Guidance Counsellor alternatives for Terms 2-4.</p> <p>WST Inquiry (using Spirals of Inquiry) around student wellbeing at transition to Y7.</p> <p>New directions have been set for 2019.</p>
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Strategic Aim 1 The learning opportunities provided will enable all students to embrace the school's values of Effort, Respect, Integrity and Curiosity and so: <ul style="list-style-type: none"> - reach their full potential throughout their time at school - transition successfully from school to their desired educational or vocational destination and - become positive lifelong learners. 			
Target 4 To raise the mathematical achievement of students in our schools with a particular focus on Years 5-8 (FiNSCoL Tier 1 Achievement Challenge 2)			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Scope current practice in data gathering and analysis to ensure consistency of judgments across the Kāhui Ako. 2. Through backwards mapping, develop a shared understanding of learning progression in mathematics. 3. Provide opportunities for moderation between the schools across the Kāhui Ako. 4. Provision of Professional Development for teachers to enhance and enrich classroom practice around mathematics. 5. Use of inquiry into what works best for Māori students (which will benefit all students). 6. Across-school teacher(s) support in-school teachers to develop a "best practice" action plan for effective teaching of mathematics. 7. Participate in the National Monitoring Study of Student Achievement (NMSSA) (Otago University Research Unit).	This has not happened. The backward mapping process was followed throughout the year, with the Number Strand completed in June. The Department spent time looking at the Mathematics Learning Progression Framework, however found the curriculum levels more useful. A small number of teachers from our Kāhui Ako have taken the opportunity to work with one another, though there is still potential to grow moderation opportunities. The HoD works consistently to ensure that mathematics teachers are well-supported in their maths professional development. Work with Phillippa Hakopa around what works best for Māori students was begun. One Year 7/8 teacher conducted an inquiry around the identified group of students. ASTs have begun conversations with WSTs around how to move this forward. Identification of students who took part in the NMSSA happened in Term 2. Students participated in Term 3. Early results show that FC students performed above the National Averages in Mathematics in 6/8 of the booklets covered, sometimes considerably so.	Individual schools have worked individually so far and so we do not have a picture across the CoL of how judgements are being made and whether or not we have consistency. Basic facts and Times Tables need to be stressed further at Primary level. The baseline data used national standards, so it is difficult to make comparisons at this stage. This problem was exacerbated by the fact that there were a number of personnel changes in the Maths Department in 2018. Good things take time. AST roles were still being defined within the CoL. WSTs were not appointed until the end of Term 3. By the end of Term 4 they had established a clear way of moving forward to support WSTs in 2019. Our Year 7/8 students have access to specialist subject teachers in all Learning Areas. This is not true for all Year 7/8 students tested in the NMSSA programme. This has made a significant difference in terms of overall student achievement.	To show progress in achievement made by priority learners. See Target 5 Evaluation – Where to Next?
Overall Summary	Mathematical achievement of students has increased for Years 7 and 8		The next step is backward mapping collaboration with the Primary School.

Strategic Aim 2 The focus in Years 7-10 will be on: <ul style="list-style-type: none"> - acquiring knowledge - learning skills - building confidence and self-management skills - scaffolding - laying foundations for independent learning success in the senior school 			
Target 5 To raise achievement of Year 7 and 8 boys in writing at Fiordland College. (FiNSCoL Tier 1 Achievement Challenge 1)			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Use data from Year 6 from feeder schools to identify students who require targeted intervention.	Analysis of data from Year 6 feeder schools identified students requiring targeted intervention. Year 7 testing was also undertaken to confirm this.	Data that was obtained by our testing at the start of the year and by externally assessed CEM MidYIS data indicated a "Developed Ability" chart that was again skewed to the C/D bands (lower developed ability). This was again different from data supplied by feeder schools.	To show progress in achievement made by priority learners.
2. Develop our own data early for Year 7s to confirm identified students who require targeted intervention.	Initial meetings between the Year 7/8 Dean, HoD English, WST, AST, AP and Principal have opened the discussion around a National Standards replacement, along with issues affecting boys' writing. Some analysis of the Learning Progression Framework has been undertaken.	The Y7/8 teachers found that there was quite a gap in ability between the Y8s and Y7s which required strategies to overcome.	Define and identify who our priority learners in 2019 are.
3. To use our achievement data and other achievement data to target identified students.	Data that was obtained by our testing at the start of the year and by externally assessed CEM MidYIS data. Students were targeted as a result.	At the end of the year this work had started to have benefits because a core group of identified Year 7 students had moved on to L4 of the NZ Curriculum.	Identify current levels of achievement, wellbeing for individual students.
4. Individual teacher inquiries.	This did not happen.		
5. Year 7/8 staff gather data from a variety of curriculum areas.	This work is on-going. Our data has shown an improvement in value added from the previous year's cohort. This pattern is the normal pattern that we would expect to see based on the pattern over the last decade.	It is great to see that the positive residual is spread relatively evenly across all ability bands and that the students with the lowest developed ability on arrival, on average, have actually made greatest progress.	Identify the targeted strategies for our priority learners.
6. Communication between identified students' Dean/Form/Subject teacher.	This is now embedded behavior and par for the course.		Teachers of priority learners to have individual inquires around those students.
7. Department collaboration at Year 7/8 to support contextualised learning to assist boys' writing.	There were a number of examples of contextualized learning that took place around writing for Year 7/8 students.		Measure progress made.
8. Using the CoL to ensure greater collaboration with contributing schools.	Still in development stages.	Collaboration takes time as trust has to have space to develop.	Reflect and report on the success of the strategies implemented.

9. Scope current practice in data gathering and analysis to ensure consistency of judgments across the Kāhui Ako.	Initial scoping suggests that there is a wide variety of data gathering happening and that there is further work to do around ensuring consistency of judgments across the Kāhui Ako.	Data collected through the year for Effort, Homework and Attendance is matched with individual performance and compared with expected performance. This comparison allows teachers and Deans to identify students who are performing exceptionally well and also those who are not performing at the expected standard.	Measure engagement and well-being of all our learners, with a specific reference to our priority learners.
10. Through backwards mapping, develop a shared understanding of learning progression in writing.	This is work in progress.		Enhance the opportunities for Māori to learn about their language, culture and identity.
11. Provide opportunities for moderation between the schools across the Kāhui Ako	Moderation between schools in the Kāhui Ako at the Year 7/8 level is not yet happening, but we are working towards that possibility still.		
12. Provision of Professional Development for teachers to enhance and enrich classroom practice around literacy to become more effective for boys.	The Emerging Leaders PD for AST and subsequent PD for full staff run by the AST has staff thinking further around the Learning Progressions in writing.		
13. Working with Learning Support to address engagement and behavioural issues affecting boys' achievement in writing.	Work with Learning Support is on-going.		
14. Across-school teacher(s) support in-school teachers to develop a "best practice" action plan for effective teaching of writing.	This work is in its early stages. Throughout 2018 we have established ways of working together and relationship protocols that will be further developed and allow further movement in 2019. WST inquiries are planned for 2019.		
Overall Summary	The writing of Year 7 and 8 boys has improved.		

Strategic Aim 2 The focus in Years 7-10 will be on: <ul style="list-style-type: none"> - acquiring knowledge - learning skills - building confidence and self-management skills - scaffolding - laying foundations for independent learning success in the senior school 			
Target 6 To use various strategies to improve Year 9-10 student engagement and independent learning success. (FiNSCoL Tier 2 Achievement Challenge 4)			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Term focus using school values to be continued. 2. School values are incorporated into the teaching of individual curricula. 3. Continue using effort grading across Years 7-10. 4. Effort grading used for feedback to students including learning interviews, using an enlarged interview team. 5. Continuing communication to parents (e.g. reports, parent portal). 6. Continue to use PB4L strategies (including Tier 2). 7. Evidence will be sought of inclusion of SOLO taxonomy in classroom teaching.	The school value focus is on-going. Term 1 – Respect, Term 2 – Curiosity, Term 3 – Effort, Term 4 – integrity. The integration of the school values is very deliberate, with weekly quotes and principal and Head Student messages in assembly. Classroom teachers have extrapolated the values out to demonstrate what each looks like in their particular subject area. All teachers allocate effort grades to all students in their classes at least 2 times per week. This is now embedded. The BoT is kept well informed of student achievement through this data. Students/parents can track effort grades on KAMAR. The AP collated effort grades on a weekly basis (Friday afternoon) and this was used by Form Teachers, Deans and the pastoral team when working with individual students. The KAMAR portal is now operating more smoothly. A trial of 2-weekly reporting on effort and homework grades has been run with Year 9. This will be implemented in all junior classes in 2019. The full pastoral team has been engaged in the Tier 2 training with Marcus Gough. Learning has been passed down to full staff through Thursday morning PD sessions in Term 4. Tier 2 strategies are being considered in the school. There is evidence on the walls of all classrooms of SOLO being adapted to the various subject areas taught in those rooms. Frameworks and templates for the use of	Departments have been seeking ways of moving students into the higher order thinking skills to increase the number of Merit and Excellence grades. Some of the Year 7-10 profiles indicate success. There is some inconsistency in staff recording homework and effort grades and this can skew results. Staff are however, improving in this area and it is anticipated that by 2019 we will have ironed out the teething problems. KAMAR technical difficulties impacted the progress made. These have now been resolved so we can expect a more user-friendly result in 2019.	To show progress in achievement made by priority learners. See Target 5 Evaluation – Where to Next? As of the beginning of 2019 fortnightly reports on effort and homework grades will be available to parents through the KAMAR portal.

8. PD time given linked to SOLO taxonomy in courses.	SOLO have been adapted in all Learning Areas now.		
9. Year 10s will be able to articulate their own next learning steps clearly in transitioning to NCEA.	Thursday morning PD time was allocated to SOLO strategies in Terms 2 and 4, with staff sharing their SOLO practices with other staff. ERO commented on the fact that students in Years 7-10 are able to articulate their own next learning steps clearly and precisely.		
10. Merit and excellence grades at Years 9/10 at Level 5/6 will be analysed.	Merit and Excellence grades at Years 9/10 have been analysed. Departments are analysing the effectiveness of students sitting NCEA L1 Standards in Y10 in terms of quantity and quality of grades received and whether it is helping students overall		Analyse effectiveness of Year 10 students sitting Level 1 NCEA standards.
11. The local environment is used as a key context for delivery of the Year 9/10 curriculum.	The local environment is used extensively to contextualize learning for students across the school.	This is a key aspect of the overriding BoT vision to be a centre of environmental excellence.	
12. Department collaboration at Year 9/10 to support contextualised learning to assist boys' writing.	Collaboration is happening between some, but not yet all, Learning Areas.	As staff see this happening in areas, other than the one in which they teach, they are becoming more interested in experimenting in their own areas.	Continue to grow cross-curricular collaboration.
Overall Summary	Various strategies have been put in place that appear to have increased student engagement and independent learning success and the learning tone in Years 9-10.		We will continue to expand upon this.

Strategic Aim 2 The focus in Years 7-10 will be on: <ul style="list-style-type: none"> - acquiring knowledge - learning skills - building confidence and self-management skills - scaffolding - laying foundations for independent learning success in the senior school 			
Target 7 To address the opportunities identified in the ICT audit and develop a cohesive plan around the integration of digital curricula.			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Formulate an action plan to address the gaps identified in the ICT audit.	Although this was intended to have been completed by the end of Term 3, a limited amount of progress has been made around formulating an Action Plan. Other aspects took precedence in 2018.	Time was simply not available with all the other pressures on staff in 2018. We decided to focus on upskilling staff before we tried to go this next step.	To prepare in readiness for the introduction of the Digital Technologies Curriculum in 2020.
2. Explore ways to enhance the ICT curriculum in the school.	Some planning has been done around introducing Digital Art as a 10-week Block in the Year 9 curriculum in 2019.	The inability to find suitable replacement staffing for a Music teacher on study leave in 2019, has given us the opportunity to trial something a little different in the block normally reserved for Year 9 Music.	Establish a Digital Technologies team who will lead the development of the FC Digital Technologies Curriculum Document.
3. PD for staff as appropriate.	All staff completed the Digital Passport through Mind Lab. There has been regular Thursday morning PD around things digital each term. The CoL ToD with UTB was around digital technology in the classroom.	We took advantage of the free PD offered through MindLab to teachers provided it was completed by the end of Term 2. Staff capability with ICT has improved significantly with a good number now feeling confident to use ICT as a classroom tool.	
4. Action the review.	Some aspects of the 2017 review have been implemented.		Team to develop further actions to be undertaken to ensure DT readiness for 2020.
5. Build staff capability in digital technologies.	Much time and resource has been invested in ensuring this happens.	While excellent progress has been made, there is still much to learn. Staff will get the opportunity in 2019 to do the UTB Google for Beginners and Google for Intermediates workshops.	
6. Investigate ICT opportunities being given for junior students.	HoDs have a beginning understanding of what other Departments are offering in ICT opportunities in their Learning Areas. A number of classes have gone paperless and are working exclusively through Google Classroom.		WST Inquiry (using Spirals of Inquiry) around the Digital Technologies Curriculum and contextualised learning.
7. Investigate opportunities for Senior ICT learning (programming, coding etc).	This has not yet been actioned. It is anticipated that this is something the DT team will work on in 2019.		
8. CoL-wide Professional learning for our teachers around the use of STEAM with Using Technology Better (2018-2019) to provide rich	The CoL won a second round of 200 hours PLD. Already a good portion of the first 200 hours has been used upskilling staff in the use of ICT. The regional days set for Fiordland will	Timing of the suggested workshops did not coincide for Te Anau Primary and FC timetables, so had to be postponed till early 2019.	CoL- wide PLD around developing a DT curriculum across the CoL. PD for staff as appropriate to continue building staff capability in DT.

<p>learning contexts and how these can be linked to effective literacy practices. (An application for centrally funded PLD for 200 hours has been approved).</p> <p>9. Look to create guidelines for parents and caregivers around suitable devices for students to purchase. This may help offset the money spent on smart phones and improve uptake of BYOD.</p>	<p>be taken in Term 1, 2019. Individual school hours will also be used in Term 1, 2019 for FC. Other schools in the CoL have already accessed their portion of these hours.</p> <p>Guidelines for parents and caregivers around suitable devices for students to purchase have been developed and posted in the Weekly Newsletter. They are also outlined in the most recent stationery lists. Ways to capitalize on Year 7 students already having their own chrome books need to be developed to ensure they are using them at FC. This has been problematic in 2018.</p>		
<p>Overall Summary</p>	<p>Progress has been made but the target is not yet achieved; it is part of the plan for 2019.</p>		<p>Rationalise classroom use during the course of the B-Block upgrade. BYOD is established practice at FC. Working towards disestablishing B3 as a specialist computer suite and reverting to a classroom.</p>

Strategic Aim 3 Fiordland College results are above the decile average for each level of NCEA and above the national average for merit and/or excellence grades.			
Target 8 To increase the number of credits gained at merit and excellence at Levels 1, 2 and 3 in external examinations.			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Form Teacher and Dean monitor on ongoing basis the academic progress of students.	Form teachers are getting effort and homework information and are able to judge academic progress. The AP's prediction data is available to all teachers.		Form Teacher and Dean monitor, on an ongoing basis, the academic progress of students.
2. Monitoring leads to interventions/learning interviews (using enlarged interview team) where needed.	Indicative grades are being recorded. Mid-year reports had an increased number of indicative grades included. This is used in learning interviews.	The AP does a full analysis of the achievement position two times per year.	Monitoring leads to interventions/ learning interviews (using enlarged interview team) where needed
3. Homework monitoring occurs for Year 11-13.	Homework monitoring continues for Years 11-13 and this data is forwarded to teachers on a weekly basis. HoDs have spent time reviewing the efficacy of the data that is used and ways to ensure that data remains valid have been discussed. There is an expectation (as outlined in all Management Documents) that homework data will be systematically used in the senior school.	We continue to work to get consistency in monitoring of homework between teachers and for all subject areas to consistently record homework grades each week. The interference of paid work, attendance, and over-commitment to co-curricular activities on student achievement is very evident in student academic results and is a concern to the HoDs.	Homework monitoring occurs for Year 11-13. Investigate the possibility of limiting the number of justified absences for school events for students.
4. Teachers to outline the importance of external standards using indicative testing and follow up.	The importance of external assessment was constantly stressed.		Teachers to outline the importance of external standards using indicative testing and follow up.
5. Early identification of likely scholarship candidates.	There were no likely scholarship candidates in 2018.	In this particular cohort there were no scholarship candidates.	Early identification of likely scholarship candidates. From whole school data and departmental data, HoDs identify students who should get Achieved, Merit or Excellence in their specific Learning Areas.
6. Stress the importance of external assessment to appropriate students	This is on-going.	How well the message is getting through is, however, questionable at times.	Stress the importance of external assessment to appropriate students.
7. Investigate the credits per course/courses/curricula and timetable structure in 2018 via a steering group, guided by the 2018 nationwide NCEA review.	This has not yet happened. The AP and PN attended the NCEA Ambassador Workshop in Invercargill in June. The Principal attended the PPTA NCEA Review Workshop in Wellington also in June.	The report on the nationwide NCEA review was not been released in time to be useful in 2018. Investigation into the credits per course/courses/curricula and timetable structure will be guided by the Nationwide review and will happen once that review has been released.	Introduce specific mentoring for students identified as slipping behind their capability. Investigate ways that we can get school life/work/device use balance for our students.

<p>8. NCEA Certificate Endorsements for 2018</p>	<p>Year 11: 23/27 got L1</p> <p>L1 Certificate Endorsements 8 Merit 6 Excellence This represents one of the highest proportions of L1 Certificate Endorsements at Fiordland College since the introduction of Endorsements in 2011, with the percentage of Excellence Endorsements significantly higher than normal.</p> <p>Year 12: 25/31 got L2</p> <p>L2 Certificate Endorsements 9 Merit 3 Excellence This represents the highest proportion of L2 Certificate Endorsements at Fiordland College since the introduction of Endorsements in 2011.</p> <p>Year 13: 13/15 got L3 9/15 gained University Entrance (UE). 15/15 students gained the level of education that they required to take their next step into further education, training and employment.</p> <p>L3 Certificate Endorsements 3 Merit 0 Excellence</p>	<p>The 4 students who did not pass either did not attend school, stopped attending school or had very low attendance. Of those 6 who did not gain Level 1 – two have significant medical issues that reduced attendance and four left school part way through the year. There were also a number of students who were just below the 50 credit threshold for endorsements (48E, 46E, 42E) who could have moved from Merit Endorsements to Excellence Endorsements with a couple of standards with better results.</p> <p>2 students did not gain Level 2 as they left part way through the year after securing employment and further training.</p> <p>Fiordland College Results are above or on-par with the average of Decile 8-10 schools.</p> <p>Given the “Developed Ability” profile of the cohorts that we have at Fiordland College it is important to recognise that our students are performing really well, and a focus on higher order thinking leading to more Merit and Excellence grades is allowing many of our students to have extra “value added”.</p>	<p>To ensure NCEA performance is as expected for a particular cohort of students when judged against national and decile averages</p>
<p>9. External Examination Results</p> <p>Overall Summary 2018 NCEA data shows that this target has been achieved.</p>	<p>Level 1. In 12 of the 19 external standards there was an increase in the credits gained at merit and excellence levels.</p> <p>Level 2. In 17 of the 21 external standards offered there was an increase in the credits gained at merit and excellence levels.</p> <p>Level 3. In 10 of the 19 external standards offered there was an increase in the credits gained at merit and excellence levels.</p>	<p>4 new Level 1 external standards were offered in 2018. They had 83%, 42%, 60% and 25% of candidates achieving M/E.</p> <p>3 new Level 2 external standards were offered in 2018. They had 33%, 50%, and 50% of candidates achieving M/E.</p> <p>1 new Level 3 external standard was offered in 2018.</p> <p>A full analysis of NCEA results is held with the AP. All HoDs complete an analysis of their own Learning Area results</p>	

Strategic Aim 5 Fiordland College is a world renowned centre of environmental excellence where we lead best practice in environmental education.			
Target 9 To reduce the carbon footprint of Fiordland College.			
Actions (what did we do?)	Outcomes (What Happened)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
1. Sustainable practices are fostered within the school.	Sustainable practices are being fostered within the school. The 3-bin system is now firmly in place. Waste separation is happening in the staffroom. Plastic milk bottles are recycled back to the supplier.	The 3-bin system was a student led innovation that has taken two years to implement as the student body has been educated to rethink their waste disposal.	Sustainable practices are embedded in every decision that is made at FC.
2. The natural environment is used as a key context for the delivery of the curriculum.	All LAs have natural environment targets in their department goals and use the local environment as a tool for curriculum integration where they can.	It is an expectation that all HoDs will incorporate suitable environmental targets in their curriculum documents and this is checked by the AP at the beginning of each year.	The natural environment is used as a key context for the delivery of the curriculum.
3. Work on the goals of the BoT Environmental Plan.	Signage is still being developed. The boiler replacement will be done with a sustainable energy source.	It was decided to hold off on signage until property development had been completed.	Develop signage around values and environmental status.
4. Maintain involvement with and continue to support the KRTK project.	KRTK is alive and well at FC. 'Lab in a Box' and the Aqua van were hosted by KRTK in Te Anau Week 6, Term 2. KRTK's focus is on connecting young people to the forest ecosystems and the impact of freshwater. New Leadership team members were appointed. The arboretum project has been further developed. Permanent astronomy signage has been installed along the waterfront.	KRTK is a part of the "way we do things" around here. All students are exposed to the KRTK projects during their time at FC. It is actively pursued. The KRTK education coordinator works closely with FC staff to ensure that our students are actively involved.	Maintain involvement with and continue to support the KRTK project.
5. To explore various programmes and awards around environmental issues.	Exploring other potential programmes/awards around environmental issues is on-going. An entry into the caretaker of the year competition was unsuccessful.	Because we cannot guarantee a win with the Zayed application other avenues of funding are being actively pursued.	Whitiki te Huarere will be implemented in whatever form we can realise.
6. The local environment is used as a tool for curriculum integration.	Multiple classes used the local environment in their teaching in 2018. From Social Sciences, to Gateway, Science to Mathematics, Languages to the Arts.	This is an expectation of being a part of FC. Almost everything we do is linked in some way to the local environment. This is driven from the top.	The local environment is used as a tool for curriculum integration.
7. Advance the Zayed Global Energy Prize application.	We submitted an application to the Zayed Sustainability Prize for project Whitiki te Huarere in August. We were notified in November that we were a finalist in the Global High Schools East Asia and the Pacific category (1 of only 4 and the only school from New Zealand). One teacher and one student (along with her guardian) were invited – all	The Zayed committee has been working on putting together this project for 3 years. To give it impetus a MU was allocated to the committee chair in 2017 and an MMA in 2018. Progressing this project was seen to be a priority by the BoT, staff and student body.	Work through the implementation of the Zayed Sustainability Project.

8. Complete the Shade Sail project.	expenses paid – to attend the award ceremony in Abu Dhabi in January 2019. The Shade Sail project is on hold till 2019.		
9. Improve the physical environment of the College to reflect the environmental focus.	Hut 5 was put up for tender and removed from the property. The tennis/netball courts were re-turfed ready for use early in Term 2. The grounds have had considerable work and are looking much more pleasant. The Administration Block has had a major refurbishment. An official opening and Maori blessing of the new spaces was held in September. Landscaping to improve the school frontage has also been completed as part of that project.	There is a specific 10YPP that outlines property development work and the BoT is systematically working through the elements in that plan.	Improve the physical environment of the college to reflect the environmental focus.
10. Attain GreenGold enviro-school status.	As of Term 3, we are now a GreenGold enviro school. The first Secondary School in Southland to hold this status. The reflection that took place in Term 3 was an inspiration with the whole student body performing a Haka to welcome the reviewers to the school.	Lots of hard work and constant striving to do better around matters of sustainability has led to this award.	Continue to ensure that we are truly a GreenGold enviro-school.
11. Review the Environmental Innovation Courses.	A review of the Environmental Innovation courses took place in Term 4. It was decided that this would be reviewed again in 2019.	Our cohort numbers did not enable us to offer this course in 2018, nor do they for 2019.	Review the feasibility of a standalone Environmental Innovation Course.
12. Include environmental aspects in the 2018 5YA.	Environmental considerations are now integral to every decision made at FC. Renovations to the Library and Administration Block have contributed to being more energy efficient – LED lighting, double-glazing, lowered ceilings, etc.	To be a centre of environmental excellence is one part of our two-part vision statement.	Work through the modernization process for B-Block. Develop signage around values and environmental status. Investigate landscaping around the Music Room entrance. Investigate covered bike rack spaces for staff and students.
13. Student-led environmental project.	This did not happen in 2018.	The Student Council made the decision to hold off on making a decision on a student-led project until they know the outcome of the Zayed Sustainability Prize application. Their initial thinking suggests that they would like to link their project with Whitiki Te Huarere. A second thought is around installing a Year 7/8 play area which includes elements of energy generation.	Complete the student council shade sail project a) Archgola and porches on the Huts and/or b) Y7/8 playground.
Overall Summary	Environmental sustainability practices have improved.		

Fiordland College

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018 the school received total Kiwisport funding of \$4,303. (2017: \$4,419)

The funding was put towards the cost of employing a Sports Co-Ordinator who ensures growing numbers of students are encouraged to participate in and are exposed to a wide range of sporting activities at the School.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Fiordland College (the School). The Auditor-General has appointed me, Kenneth Sandri, using the staff and resources of Crowe Horwath, 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 19, that comprise the Statement of Financial Position as at 31 December 2018, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2018; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 15 May 2019. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees 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 arises 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 on pages 20 to 39, 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.



Kenneth Sandri
Crowe Horwath New Zealand Audit Partnership
On behalf of the Auditor-General
Invercargill, New Zealand