

HURUNUI COLLEGE

Annual Report For the year ended 31 December 2021

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

Members of the Board of Trustees

Name	Ceased	Term Finishes
Bernard Dobbs		Sep-22
Greg Costello		Sep-22
Rhondda Sullivan		Sep-22
Sam Chisnall		Sep-22
Breddon Ferguson		Sep-22
Robin McKinlay		Sep-23
Jessica Kirkland		Sep-23
Stephen Beck - Principal		

Accountant / Service Provider:

Geoff Gillam Consultants

Hurunui College

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Hurunui College

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Rhondda Sullivan

Stephen Beck

Full Name of Presiding Member

Full Name of Principal



Signature of Presiding Member

Signature of Principal

Date: 8th July 2022

Hurunui College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	3,719,263	3,212,858	3,736,260
Locally Raised Funds	3	146,648	48,380	96,128
Interest Earned		5,560	5,000	9,600
Gain on Sale of Property, Plant and Equipment		-	-	-
		<u>3,871,471</u>	<u>3,266,238</u>	<u>3,841,988</u>
Expenses				
Locally Raised Funds	3	79,844	8,000	64,451
Learning Resources	4	2,460,868	2,378,066	2,311,617
Administration	5	153,531	146,404	143,272
Finance Costs		3,137	-	4,988
Property	6	751,162	661,100	835,938
Depreciation	10	90,631	71,652	92,049
Transport		328,928	-	324,331
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>3,868,101</u>	<u>3,265,222</u>	<u>3,776,646</u>
Net Surplus / (Deficit)		3,370	1,016	65,342
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>3,370</u></u>	<u><u>1,016</u></u>	<u><u>65,342</u></u>

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

Hurunui College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
Balance at 1 January	<u>1,566,881</u>	<u>1,566,881</u>	<u>1,501,539</u>
Total comprehensive revenue and expense for the year	3,370	1,016	65,342
Owner transactions			
Contribution - Furniture and Equipment Grant	14,375	-	-
Equity at 31 December	<u>1,584,626</u>	<u>1,567,897</u>	<u>1,566,881</u>
Retained Earnings	1,584,626	1,567,897	1,566,881
Reserves	-	-	-
Equity at 31 December 2021	<u>1,584,626</u>	<u>1,567,897</u>	<u>1,566,881</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Hurunui College

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	972,546	493,042	536,049
Accounts Receivable	8	155,015	143,000	163,162
GST Receivable		102,103	50,000	-
Prepayments		3,959	2,000	1,065
Inventories		8,472	9,000	7,005
Investments	9	-	335,000	331,693
Funds owing for Capital Works Projects	14	14,299	-	-
		<u>1,256,394</u>	<u>1,032,042</u>	<u>1,038,974</u>
Current Liabilities				
GST Payable		-	-	6,128
Accounts Payable	11	391,289	180,000	204,511
Revenue Received in Advance	12	9,260	3,000	4,332
Provision for Cyclical Maintenance	13	109,968	100,000	-
Funds held for Capital Works Projects	15	-	-	28,021
Finance Lease Liability - Current Portion	14	13,553	11,500	25,206
		<u>524,070</u>	<u>294,500</u>	<u>268,198</u>
Working Capital Surplus or (Deficit)		732,324	737,542	770,776
Non-current Assets				
Property, Plant and Equipment	10	900,234	859,196	895,848
		<u>900,234</u>	<u>859,196</u>	<u>895,848</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	20,000	18,341	88,341
Finance Lease Liability	14	27,932	10,500	11,402
		<u>47,932</u>	<u>28,841</u>	<u>99,743</u>
Net Assets		<u><u>1,584,626</u></u>	<u><u>1,567,897</u></u>	<u><u>1,566,881</u></u>
Equity		<u><u>1,584,626</u></u>	<u><u>1,567,897</u></u>	<u><u>1,566,881</u></u>

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

Hurunui College

Cash Flow Statement

For the year ended 31 December 2021

	2021	2021	2020	
Note	Actual	Budget	Actual	
	\$	(Unaudited)	\$	
		\$		
Cash flows from Operating Activities				
Government Grants	1,224,871	722,858	1,158,690	
Locally Raised Funds	145,531	49,430	98,037	
Goods and Services Tax (net)	(108,231)	(56,128)	23,556	
Payments to Employees	(523,346)	(392,529)	(438,188)	
Payments to Suppliers	(520,450)	(290,727)	(661,027)	
Interest Received	6,917	6,357	13,564	
Net cash from / (to) the Operating Activities	225,292	39,261	194,632	
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)	-	-	-	
Purchase of PPE (and Intangibles)	(60,535)	(35,000)	(21,729)	
Purchase of Investments	331,693	(3,307)	(11,809)	
Proceeds from Sale of Investments	-	-	-	
Net cash from / (to) the Investing Activities	271,158	(38,307)	(33,538)	
Cash flows from Financing Activities				
Contribution by the Ministry of Education - Furniture and Equipment Grants	14,375	-	-	
Finance Lease Payments	(32,008)	(14,608)	(23,620)	
Funds Administered on Behalf of Third Parties	(42,320)	(29,353)	28,021	
Net cash from Financing Activities	(59,953)	(43,961)	4,401	
Net increase/(decrease) in cash and cash equivalents	436,497	(43,007)	165,495	
Cash and cash equivalents at the beginning of the year	7	536,049	536,049	370,554
Cash and cash equivalents at the end of the year	7	972,546	493,042	536,049

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Hurunui College

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2021

a) Reporting Entity

Hurunui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as “*having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders*”.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Grants

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

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Donations

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Investments

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

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

j) Inventories

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

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document. Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$500 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

Finance Leases

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

Depreciation

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

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

l) Intangible Assets

Software costs

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

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

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

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

m) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

n) Accounts Payable

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

o) Employee Entitlements

Short-term employee entitlements

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

p) Revenue Received in Advance

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

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

q) Provision for Cyclical Maintenance

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

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

r) Funds Held in Trust

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

s) Financial Instruments

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

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

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

t) Goods and Services Tax (GST)

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

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.

u) Budget Figures

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

v) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Operational grants	801,266	711,358	748,742
Teachers' salaries grants	2,027,211	2,025,000	1,987,198
Use of Land and Buildings grants	466,447	465,000	589,638
Bus	406,959	-	395,977
Other government grants	17,380	11,500	14,705
	3,719,263	3,212,858	3,736,260

The school has opted in to the donations scheme for this year. Total amount received was \$33,900.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget \$	2020 Actual \$
<i>Revenue</i>			
Donations & Bequests	12,257	15,880	6,946
Fees for Extra Curricular Activities	68,304	31,000	32,169
School houses	55,133	-	41,715
Trading	10,954	1,500	15,298
	146,648	48,380	96,128
<i>Expenses</i>			
Extra Curricular Activities Costs	44,818	8,000	21,161
Trading	3,479	-	11,499
School houses	31,547	-	31,791
	79,844	8,000	64,451
	66,804	40,380	31,677

Surplus for the year Locally raised funds

4 Learning Resources

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Curricular	137,312	134,470	114,945
Employee Benefits - Salaries	2,312,552	2,232,096	2,189,947
Staff Development	11,004	11,500	6,725
	2,460,868	2,378,066	2,311,617

5. Administration

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Audit Fee	5,750	4,000	3,191
Board of Trustees Fees	4,180	5,120	4,740
Board of Trustees Expenses	8,081	4,943	3,224
Communication	-	-	1,755
Consumables	6,767	7,000	13,508
Staff Expenses	4,714	4,100	14,350
Other	32,464	31,241	21,300
Employee Benefits - Salaries	91,575	90,000	81,204
	153,531	146,404	143,272

6. Property

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Caretaking and Cleaning Consumables	6,615	6,500	13,152
Cyclical Maintenance Provision	41,627	30,000	12,727
Grounds	6,675	8,500	12,126
Heat, Light and Water	26,504	28,000	26,499
Rates	8,679	11,200	6,997
Repairs and Maintenance	51,815	16,900	56,700
Use of Land and Buildings - Non-Integrated	466,447	465,000	589,638
Employee Benefits - Salaries	142,800	95,000	118,099
	<u>751,162</u>	<u>661,100</u>	<u>835,938</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Bank Current Account	972,546	493,042	536,049
Bank Call Account	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>972,546</u>	<u>493,042</u>	<u>536,049</u>

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

8. Accounts Receivable

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Debtors	10,095	3,000	4,050
Debtor Ministry of Education	-	-	-
Interest Accrued	-	-	1,357
Teacher Salaries Grant Receivable	144,920	140,000	157,755
	<u>155,015</u>	<u>143,000</u>	<u>163,162</u>
Receivables from Exchange Transactions	10,095	3,000	5,407
Receivables from Non-Exchange Transactions	144,920	140,000	157,755
	<u>155,015</u>	<u>143,000</u>	<u>163,162</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	-	335,000	331,693

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2021

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	635,703	-	-	-	(11,613)	624,090
Furniture and Equipment	95,961	18,640	-	-	(17,522)	97,079
Information and Communication	14,385	5,731	-	-	(6,136)	13,980
Motor Vehicles	33,109	-	-	-	(12,818)	20,291
Plant	67,712	31,743	-	-	(12,139)	87,316
Leased Assets	34,155	34,482	-	-	(27,910)	40,727
Library Resources	14,823	4,421	-	-	(2,493)	16,751
Balance at 31 December 2021	895,848	95,017	-	-	(90,631)	900,234

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	798,381	(174,291)	624,090	798,381	(162,678)	635,703
Furniture and Equipment	602,414	(505,335)	97,079	585,710	(489,749)	95,961
Information and Communication	207,678	(193,698)	13,980	203,270	(188,885)	14,385
Motor Vehicles	139,777	(119,486)	20,291	139,777	(106,668)	33,109
Plant	272,016	(184,700)	87,316	241,020	(173,308)	67,712
Leased Assets	113,457	(72,730)	40,727	80,094	(45,939)	34,155
Library Resources	129,360	(112,609)	16,751	124,939	(110,116)	14,823
Balance at 31 December	2,263,083	(1,362,849)	900,234	2,173,191	(1,277,343)	895,848

11. Accounts Payable

	2021 Actual \$	2021 Budget \$	Actual \$
Creditors	239,566	30,000	36,323
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	144,920	140,000	157,755
Employee Benefits Payable - Leave Accrual	6,803	10,000	10,433
	391,289	180,000	204,511
Payables for Exchange Transactions	391,289	180,000	204,511
	391,289	180,000	204,511

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Funds Held on Behalf of Third Parties	9,260	3,000	4,332
	9,260	3,000	4,332

13. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Provision at the Start of the Year	88,341	88,341	75,614
Increase to the Provision During the Year	26,531	30,000	12,727
Adjustment to the Provision	15,096	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	129,968	118,341	88,341

Cyclical Maintenance - Current	109,968	100,000	-
Cyclical Maintenance - Term	20,000	18,341	88,341
	<u>129,968</u>	<u>118,341</u>	<u>88,341</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2021. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

The provision for cyclical maintenance was adjusted in 2020 to reverse the provision that had previously been recorded for the rooms 1 to 4 as the Ministry has confirmed that these buildings will be substantially redeveloped, extinguishing the Board's obligation to maintain these buildings.

14. Finance Lease Liability

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

	2021 Actual	2021 Budget	2020 Actual
	\$	\$	\$
No Later than One Year	14,201	11,500	27,692
Later than One Year and no Later than Five Years	28,181	10,500	12,299
Later than Five Years	-	-	-
Future Finance Charges	(897)	-	(3,383)
	<u>41,485</u>	<u>22,000</u>	<u>36,608</u>
Represented by			
Finance lease liability - Current	13,553	11,500	25,206
Finance lease liability - Term	27,932	10,500	11,402
	<u>41,485</u>	<u>22,000</u>	<u>36,608</u>

15. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	School Contribution	Payments	Closing Balances
		\$	\$	\$	\$	\$
Junior Build	<i>in progress</i>	-	1,574,250	-	(1,588,549)	(14,299)
Solar Heating	<i>completed</i>	4,210	-	-	(4,210)	-
Gym	<i>completed</i>	108	18,951	-	(19,059)	-
Concret Repairs	<i>completed</i>	23,703	-	-	(23,703)	-
Totals		<u>28,021</u>	<u>1,593,201</u>	<u>-</u>	<u>(1,635,521)</u>	<u>(14,299)</u>
	2020	Opening Balances	Receipts from MoE	School Contribution	Payments	Closing Balances
		\$	\$	\$	\$	\$
Solar Heating	<i>in progress</i>	-	171,000	-	(166,790)	4,210
Gym	<i>in progress</i>	-	111,230	-	(111,122)	108
Concret Repairs	<i>in progress</i>	-	27,303	-	-	23,703
Totals		<u>-</u>	<u>309,533</u>	<u>-</u>	<u>(277,912)</u>	<u>28,021</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2021	2020
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,180	4,740
<i>Leadership Team</i>		
Remuneration	371,687	365,724
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>375,867</u>	<u>370,464</u>
Total full-time equivalent personnel	<u>3.00</u>	<u>3.00</u>

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021	2020
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

Other Employees

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

Remuneration	2021	2020
\$000	FTE Number	FTE Number
100-110	3	5
110-120	3	1
	<u>6</u>	<u>6</u>

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

18. 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:

	2021	2020
	Actual	Actual
	\$0	\$0
Total	\$0	\$0
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has committed \$250,000 towards a junior playground.

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

\$2,147,730 contract for the Junior Block rebuild to be completed in 2022, which will be fully funded by the Ministry of Education.

\$1,574,250 has been received of which \$1,588,549 has been spent on the project to date.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board had no operating commitments.

21. Financial Instruments

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

Cash and receivables

	2021 Actual \$	2021 Budget \$	2020 Actual \$
Cash and Cash Equivalents	972,546	493,042	536,049
Receivables	155,015	143,000	163,162
Investments - Term Deposits	-	335,000	331,693
Total Cash and Receivables	1,127,561	971,042	1,030,904

Financial liabilities measured at amortised cost

Payables	391,289	180,000	204,511
Finance Leases	41,485	22,000	36,608
Total Financial Liabilities Measured at Amortised Cost	432,774	202,000	241,119

22. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

23. Events After Balance Date

On 25 February 2022 the school settled on the sale of property at 4 Moore Street, Hurunui, with net proceeds of \$400,000 received. The total book value of the assets at 4 Moore Street, Hurunui, is estimated to be \$90,780. The difference between this and the net sale proceeds represents the estimated gain on sale to be recorded in the 2022 year of \$309,220.

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

Analysis of Variance Reporting

Hurunui College 2021



School Name	Hurunui College	School Number	0311
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Strategic Aim:	1. Dynamic, seamless curriculum
Annual Aim:	1.1: Student Progress and Achievement – All students at Hurunui College work towards reaching their full potential
Target:	<p>Annual achievement targets:</p> <ul style="list-style-type: none"> A. Students working just below the expected curriculum level in Y1-10 are identified and supported to meet the appropriate curriculum level. Priority is given to Literacy and Numeracy in years 1-8. B. All leavers and in particular Maori have an identified pathway towards gaining a relevant qualification and pathway through to future training, study, and employment. C. Identified students and in particular Maori within the Aspiring learning community are supported to gain merit or excellence endorsement at their appropriate NCEA level.
Baseline Data:	<p>Students working just below the expected curriculum level in Y1-10 are identified and supported to meet the appropriate curriculum level. Priority is given to Literacy and Numeracy in years 1-8.</p> <p>Baseline information: Hurunui College students are performing below their expected level of achievement in literacy and numeracy and our Maori students generally perform below the overall school performance in all areas. This is again exacerbated with Maori boys. At Y9-10 very little coherent data is available outside of literacy and numeracy and we will look to better collect and evaluate this data.</p> <p>All leavers and in particular Maori have an identified pathway towards gaining a relevant qualification and pathway through to future training, study, and employment.</p>

Baseline information: Hurunui College students generally perform well when transitioning from Hurunui College and this is enhanced the longer students attend Hurunui College. See Leavers study completed in 2020. The target of all leavers obtaining an NCEA Lv2 qualification has been adapted to better reflect the pathways students take when leaving the school. NCEA will still be maintained as a gauge but it is recognised for some students that this has little bearing on the pathway and success following them leaving school. Student pathway data also shows that Maori students progress comparatively alongside all school leavers at Hurunui College.

Identified students and in particular Maori within the Aspiring learning community are supported to gain merit or excellence endorsement at their appropriate NCEA level.

Baseline information: Hurunui College under performs in NCEA endorsements at their respective level of study. Capable students need to be given the opportunity to extend their abilities and achieve their potential. Endorsement statistics have risen over the past two years and it is hoped that we can continue this growth to be comparative to national data, but more importantly recognise the ability of the students at Hurunui College. Maori students consistently gain less certificate level endorsements than all students at Hurunui College.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Review assessment data with staff and identify students who will need extra support.</p> <p>Review and discuss the progress of identified students at syndicate and learning community meetings.</p> <p>Review existing programmes and provide tailored responsive support to meet the learning needs of the group and individuals within it.</p>	<p>Although assessment data has been analysed the progress was not made in identifying and focusing on those students working just below the expected curriculum level.</p> <p>Traditional achievement information is available for 2021</p>	<p>Disruptions in 2021 caused a disconnect between the intention of the achievement challengers and the capacity within the school to effectively work towards them.</p> <p>Use of Assay was not at the level needed and the baseline data was not in place to allow the work to be carried out effectively</p>	<p>Curriculum and literacy data to be collected and collated at the end of 2021.</p> <p>Teachers and syndicates to identify students working just below the expected level.</p> <p>Develop effective use of assay for tracking and reporting purposes.</p>

<p>Ensure an on-going focus on assisting identified students to make accelerated progress through staff meetings and professional learning programmes.</p> <p>Work with parents, families and whānau to find effective ways of supporting students' learning.</p> <p>Analyse end-of-year data to inform progress and planning for the following year.</p>			
<p>Planning for next year:</p>			
<p>EOY data has been better collected and analysed at the end of 2021 to allow for the focus on these achievement targets to be more purposeful and refined. Develop better use of Assay and analysis of student data across curriculum areas in Y7-10. These achievement targets have required a real mindshift for teachers and required more direction and support than expected.</p>			

Annual Aim:	1.2: To improve the learning outcomes for students on our Special Education register.
Target:	A. Make effective use of resourcing and knowledge to support learning in the school B. Better support students in Investigating and Aspiring learning communities.
Baseline Data:	Data identifies students that are consistently working well below their chronological age in two or more areas or that are working at curriculum level 1 or 2 in years 9-13. The register identifies 20 students between Y1-13 that are identified in this way. These students require additional support and strategies to allow them to make progress relative to their abilities.

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

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

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

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

Planning for next year:

UDL to continue be a major PLD focus in 2022
Continue to develop the role of the LSC within our school and across the feeder schools.

Annual Aim:	1.3: Teaching and Learning - Develop consistency of practice to enable all students to access the curriculum and participate in meaningful, challenging learning opportunities
Target:	<ul style="list-style-type: none"> a. Use a common language for thinking and learning school-wide through the use of Solo Taxonomy b. Adopt UDL principles in our teaching practice c. Implement Learning through play in the Discovery Learning Community.
Baseline Data:	Consistency of school wide pedagogical practices is seen as a critical driver for school wide improvement and raising of student achievement. UDL underpins the SWPB4L principles, SOLO taxonomy provides a consistent language for learning and Learning through play promotes transition from ECE.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<ul style="list-style-type: none"> 1. Professional development to be provided for all staff. 2. RTLB to provide support on implementation of UDL principles 3. Solo taxonomy to be reinforced through the use of posters and displays in classrooms 	<p>All staff received training in UDL and Solo taxonomy throughout the year.</p> <p>Play based learning continued to be implemented in 2022.</p>	<p>Covid19 continues to impact our ability to implement the professional development plan that was intended.</p>	<p>Retain a clear focus in all areas in 2022.</p>
Planning for next year:			
To remain a focus in 2022 with clear expectations around UDL and Solo Taxonomy			

Strategic Aim:	2: Adaptive, innovative teaching and learning environment
Annual Aim:	2.1: eLearning Strategic Direction - Teaching and learning are supported through the development of an eLearning strategic plan
Target:	<ul style="list-style-type: none"> a. Develop and promote digital citizenship within the school and wider community b. Maintain eLearning professional development within the staff professional development programme c. Ensure eLearning strategic plan is responsive to the needs of all learners d. Link expenditure to eLearning strategic plan
Baseline Data:	The 2015 eLearning strategic plan was completed in 2019. The development of a strategic plan is required to take the school forward over the next 5 years.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>E-Learning committee to meet regularly to review and build strategic plan.</p> <p>A digital citizenship plan is developed and promoted within the school and wider community</p> <p>Professional development is maintained through staff meetings and one on one sessions.</p> <p>All expenditure is linked to the eLearning strategic plan</p> <p>Monitor and review the Y4-13 use of provided devices.</p>	<p>The eLearning strategic plan continues to be developed and guides the eLearning direction within the school.</p> <p>Fully cloud based system is now implemented. This was crucial to our success in delivering learning at home during lockdown.</p>	No variance to report	eLearning committee to meet early 2022 to review the strategic plan and create priorities for 2022.
Planning for next year:			

Focus to remain in 2022

Strategic Aim:	2: Adaptive, innovative teaching and learning environment
Annual Aim:	2.2: Implement the Digital Technology Curriculum across years 1-10
Target:	<ul style="list-style-type: none"> a. All staff to gain Google level 1 certification b. Staff to be upskilled in the digital technology framework c. Professional development opportunities to be made available to all staff
Baseline Data:	The digital technologies curriculum is required to be implemented in 2020

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Professional development to be delivered via digital circus to staff across the school</p> <p>In school professional development on google tools for education</p> <p>Staff to incorporate the digital technology curriculum into their teaching practice</p>	<p>Digital technologies implemented across the school.</p> <p>Work stream completed alongside digital circus PD provider</p>	No variation to report	Monitor and maintain momentum going into 2022.

Planning for next year:

Focus to remain in 2022

Annual Aim:	2.3: Effective use of classroom, school, and wider local environment - Maximise and broaden the use of the local environment to improve opportunities for teaching and learning.
Target:	<ul style="list-style-type: none"> a. Integrated inquiry and curriculum learning are focused to utilise local expertise, resources and environments b. Plan EOTC experiences that utilise our local environments c. Building developments and improvements will reflect our local history and environment d. Build strong relationships with local sporting and recreational resources
Baseline Data:	The Hurunui Area is rich in history and natural resources and the school needs to look to more closely utilise these opportunities in our local environment.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Ensure teaching and learning plans link with our local environment.</p> <p>Link EOTC activities with what is available locally.</p> <p>Development of local curriculum that reflects our local environment and narrative.</p>	<p>Key building project nearing completion in 2021.</p> <ul style="list-style-type: none"> - Primary build and outside learning space <p>Primary local curriculum for Y1-7 continued to be developed in 2021.</p> <p>Links being built between local sporting organisations - bowling club, squash club, parks and rec have continued</p>	<p>The implementation of many EOTC activities were seriously impacted or cancelled by Covid19 and CPF 2021. This restricted some ability to implement this target.</p>	<p>Continue to develop our strategic plan around these targets in 2022.</p>

Planning for next year:
Focus to remain in 2021

Strategic Aim:	3: Active, positive and Caring Citizens
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Annual Aim:	3.1: Managing Relationships - Provide a safe physical and emotional environment for everyone at Hurunui College through the School Wide implementation of PB4L and Restorative Practices
Target:	<ul style="list-style-type: none"> a. Maintain Tier 1, Tier 2 and develop the effectiveness of the classroom practices teams b. Embed Restorative Practices alongside SWPB4L c. Maintain regular staff PLD and support d. Train all teachers in restorative practices (& some support staff?) e. Utilise Restorative practices for dealing with behaviour incidents and resolving conflict
Baseline Data:	Embedding and integrating the philosophies of SWPB4L and Restorative Practices is seen as essential in managing and developing relationships within our school, and ensuring a consistent approach is utilised to manage school-wide behaviours and expectations.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Tier one team and team leader established</p> <p>Tier two team and team leader established</p> <p>Build capacity around classroom practices teams</p> <p>New teachers to be trained in restorative practices</p> <p>Attend tier 2 PB4L Cluster meetings and training</p> <p>PB4L expectations to become</p>	<p>PB4L Team continues to actively function within the school and restorative practices are maintained as a key focus in dealing with behaviour within the school.</p> <p>PB4L cluster meetings are being attended.</p> <p>PB4L Tier 2 team now established and functioning with meetings being attended weekly.</p> <p>PB4L and restorative practices remain a school wide focus for the school.</p>	<p>No staff member attended restorative training in 2021 due to the cancellation of courses due to Covid19 restrictions. None have yet been scheduled for 2022.</p>	<p>Continue school-wide momentum and build the capacity of tier two and classroom practice teams.</p> <p>Build capacity of Tier 1 coach and Tier 2 team.</p> <p>Build a focus on restorative practices into our staff meeting schedule.</p>

embedded in regular staff meetings and taught to students			
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Planning for next year:

Continue school-wide momentum and build the capacity of tier two and classroom practice teams.
Include restorative refreshers with staff meetings and PLD.

Annual Aim:	3.2: Cultural Responsiveness - Recognise our commitment to the Treaty of Waitangi by ensuring that every student is enriched by an environment which values and reflects NZ's bi-cultural heritage
Target:	<ul style="list-style-type: none"> a. Build staff capacity in their knowledge of Tikanga Maori and Te Reo. b. Work with the local whanau to build relationships and improve outcome for Maori students c. Encourage staff to use Te Reo in formal and informal interactions
Baseline Data:	Hurunui College needs to continually challenge itself to improve our cultural awareness and inclusive practices.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Build staff capacity in their knowledge of Tikanga Maori and Te Reo.</p> <p>Whanau hui's to be held with the local whanau to build relationships and improve outcome for Maori students</p> <p>Powhiri are regularly used to welcome new staff and students to</p>	<p>The school continues to make good progress in building staff capacity. Te Reo is regularly incorporated in staff meetings.</p> <p>A considerable number of teaching staff are participating in the culturally responsive practices PLG though Tipu Maia/Col.</p>	<p>It has been hard to get traction with the Maori community enrolled in the school. Whanau hui's have not been happening and we have lost the whanau rep on the board.</p> <p>In school, progress has been good.</p> <p>CASA Kapahaka was cancelled due to Covid19 in 2021.</p>	<p>Look into the role of whanau hui and seek greater engagement from our community.</p> <p>Continue to build staff competency around te reo and culturally responsive practices.</p>

<p>the school</p> <p>Te Reo to increasingly be incorporated as staff PLD</p> <p>School to continue to be involved in regular cultural activities eg CASA Kapa Haka, Matariki, Maori language week</p>	<p>Powhiri has been run effectively with full school participation.</p> <p>The kapa haka group is up and running in the school.</p>		
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Planning for next year:

Build on 2021 momentum and work with TiC Maori around building whanau engagement.

Annual Aim:	3.3: Cultural Responsiveness - Know and understand the cultural backgrounds of all students who come to Hurunui College and follow practices that reflect and cater to their differing needs
Target:	<p>a. Review the effectiveness of our processes and programmes to meet the cultural needs and diversities of students</p> <p>b. Ensure that the staff are aware of the cultural needs and diversities of students</p>
Baseline Data:	The Hurunui population and cultural demographic has seen substantial change over the past decade and as a school we need to become more responsive to the cultural diversity of the school.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Through professional development build staff capacity in culturally responsive practices</p> <p>Acknowledge iwi affiliation within the student population.</p>	<p>Staff involved in Culturally responsive PLG group via our CoL.</p> <p>Staff member employed at a WSL under the umbrella of developing cultural responsiveness.</p>	<p>ACknowledging the diverse cultural background of Hurunui College continues to need to be developed.</p>	<p>Continue a focus in this area and future develop the practices at Hurunui College.</p>

Build understanding of the broader cultural diversity of the student population.			
Planning for next year:			
Build our capacity in 2022			

Annual Aim:	3.4: Environmental Awareness - To foster an awareness of the environmental impacts of our behaviours at a local, national, and global level
Target:	<ul style="list-style-type: none"> a. Consider sustainability alongside all practices within Hurunui College b. Actively teach all students to understand environmental impacts and apply sustainable practices c. Recognise and support environmentally sustainable practices and initiatives
Baseline Data:	The strategic review identified a need to better develop our environmental awareness in the school and become more inclusive of current practices that are in place.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
Develop a sustainability action plan to support sustainable practices into the future. Ensure sustainability and	WSL employed to oversee environmental awareness Cultural narrative developed and included into the new primary build.	No variation to report	Maintain focus and build on progress for 2021

environmental education is core within the CBC development.	Enviro group established and functioning		
Planning for next year:			
Continue focus into 2002			

Kiwi Sport Funding
<p>Kiwi Sports funding was utilised in 2021 to support the employment of a sports coordinator to manage and organise sport across the school.</p> <p>Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$4077.56 (excluding GST).</p> <p>The funding was utilised in 2021 to support the employment of a sports coordinator to manage and organise sport across the school..</p> <p>The number of students that participated in organised sport was 206.</p>

INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HURUNUI COLLEGE'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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

Opinion

We have audited the financial statements of the School on pages 2 to 15, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; 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 the 8th July 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of

material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Members of the Board Listing, Statement of Responsibility, Analysis of Variance and the Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

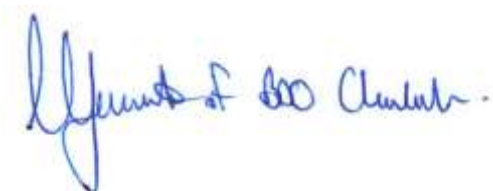
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Warren Johnstone,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand