

HURUNUI COLLEGE

Annual Report For the year ended 31 December 2022

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
Greg Costello		Jul-25
Rhondda Sullivan		Jul-25
Kelly Morris		Jul-25
Sam Chisnall	Sep-22	
Brendon Ferguson	Sep-22	
Robin McKinlay		Dec-23
Jessica Kirkland		Dec-23
Willaim Hornett		Dec-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 2022

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

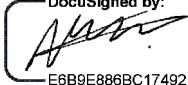
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Robin McKinlay

Full Name of Presiding Member

DocuSigned by:


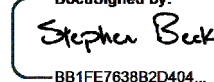
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Signature of Presiding Member

31 May 2023

Stephen Beck

Full Name of Principal

DocuSigned by:


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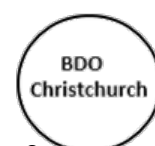
Signature of Principal

31 May 2023

Hurunui College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,786,664	3,809,671	3,719,263
Locally Raised Funds	3	144,674	50,500	146,648
Interest Earned		6,641	-	5,560
Gain on Sale of Property, Plant and Equipment		309,220	-	-
		<hr/>	<hr/>	<hr/>
		4,247,199	3,860,171	3,871,471
Expenses				
Locally Raised Funds	3	73,809	10,000	79,844
Learning Resources	4	2,546,184	2,494,724	2,551,499
Administration	5	225,553	187,395	153,531
Finance Costs		1,582	-	3,137
Property	6	737,598	753,800	751,162
Transport		348,390	350,000	328,928
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<hr/>	<hr/>	<hr/>
		3,933,116	3,795,919	3,868,101
Net Surplus / (Deficit)		314,083	64,252	3,370
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		314,083	64,252	3,370

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

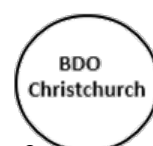


Hurunui College Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Actual 2022 \$	Budget (Unaudited) 2022 \$	Actual 2021 \$
Balance at 1 January	1,584,626	1,584,626	1,566,881
Total comprehensive revenue and expense for the year	314,083	64,252	3,370
Owner transactions			
Contribution - Furniture and Equipment Grant	1,875	-	14,375
Contribution to Ministry of Education - School House Sale	(400,000)	-	-
	22		
Equity at 31 December	1,500,584	1,648,878	1,584,626
Accumulated comprehensive revenue and expense	1,500,584	1,648,878	1,584,626
Reserves	-	-	-
Equity at 31 December 2022	1,500,584	1,648,878	1,584,626

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.



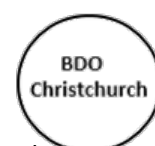
Hurunui College

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	844,448	837,075	972,546
Accounts Receivable	8	160,676	158,000	155,015
GST Receivable		38,421	35,000	102,103
Prepayments		-	2,000	3,959
Inventories		2,000	8,000	8,472
Funds owing for Capital Works Projects	15	-	-	14,299
		<u>1,045,545</u>	<u>1,040,075</u>	<u>1,256,394</u>
Current Liabilities				
GST Payable		-	-	-
Accounts Payable	11	198,992	195,000	391,289
Revenue Received in Advance	12	23,781	3,000	9,260
Provision for Cyclical Maintenance	13	22,501	18,221	109,968
Funds held for Capital Works Projects	15	95,834	-	-
Finance Lease Liability - Current Portion	14	51,093	11,500	13,553
		<u>392,201</u>	<u>227,721</u>	<u>524,070</u>
Working Capital Surplus or (Deficit)		653,344	812,354	732,324
Non-current Assets				
Property, Plant and Equipment	10	869,836	847,024	900,234
		<u>869,836</u>	<u>847,024</u>	<u>900,234</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	-	-	20,000
Finance Lease Liability	14	22,596	10,500	27,932
		<u>22,596</u>	<u>10,500</u>	<u>47,932</u>
Net Assets		<u><u>1,500,584</u></u>	<u><u>1,648,878</u></u>	<u><u>1,584,626</u></u>
Equity		<u><u>1,500,584</u></u>	<u><u>1,648,878</u></u>	<u><u>1,584,626</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 2022

	2022	2022 Budget	2021
Note	Actual \$	(Unaudited) \$	Actual \$
Cash flows from Operating Activities			
Government Grants	1,247,226	1,224,671	1,224,871
Locally Raised Funds	164,587	57,595	145,531
Goods and Services Tax (net)	63,682	67,103	(108,231)
Payments to Employees	(557,365)	(373,798)	(523,346)
Payments to Suppliers	(1,021,079)	(1,064,596)	(520,450)
Interest Received	6,641	-	6,917
Net cash from / (to) the Operating Activities	<u>(96,308)</u>	<u>(89,025)</u>	<u>225,292</u>
Cash flows from Investing Activities			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(92,870)	(35,000)	(60,535)
Purchase of Investments	-	-	331,693
Proceeds from Sale of Investments	-	-	-
Net cash from / (to) the Investing Activities	<u>(92,870)</u>	<u>(35,000)</u>	<u>271,158</u>
Cash flows from Financing Activities			
Contribution by the Ministry of Education - Furniture and Equipment Grants	1,875	-	14,375
Finance Lease Payments	(50,928)	(19,485)	(32,008)
Funds Administered on Behalf of Third Parties	110,133	8,039	(42,320)
Net cash from Financing Activities	<u>61,080</u>	<u>(11,446)</u>	<u>(59,953)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(128,098)</u>	<u>(135,471)</u>	<u>436,497</u>
Cash and cash equivalents at the beginning of the year	7 972,546	972,546	536,049
Cash and cash equivalents at the end of the year	<u>7 844,448</u>	<u>837,075</u>	<u>972,546</u>

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 2022

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 2022 to 31 December 2022 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 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 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. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. 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. Finance lease liability disclosures are contained in note 13.



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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

Other Grants where conditions exist

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, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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 funded by the Board to buildings owned by the Crown or directly by the board 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) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) 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.

p) 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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

q) Funds Held in Trust

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

r) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Government Grants - Ministry of Education	821,973	803,171	818,646
Teachers' Salaries Grants	2,011,149	2,060,000	2,027,211
Use of Land and Buildings Grants	527,555	525,000	466,447
Bus	425,987	421,500	406,959
Other Government Grants	-	-	-
	3,786,664	3,809,671	3,719,263

The school has opted in to the donations scheme for this year. Total amount received was \$31,950.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
<i>Revenue</i>			
Donations & Bequests	7,953	-	12,257
Fees for Extra Curricular Activities	53,337	42,000	68,304
School houses	57,076	-	55,133
Trading	26,308	8,500	10,954
	144,674	50,500	146,648
<i>Expenses</i>			
Extra Curricular Activities Costs	31,749	-	44,818
Trading	14,460	10,000	3,479
School houses	27,600	-	31,547
	73,809	10,000	79,844
	70,865	40,500	66,804

Surplus for the year Locally raised funds

4 Learning Resources

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Curricular	121,652	187,014	137,312
Employee Benefits - Salaries	2,302,207	2,207,500	2,312,552
Staff Development	7,553	12,000	11,004
Depreciation	114,772	88,210	90,631
	2,546,184	2,494,724	2,551,499

5. Administration

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Audit Fee	6,038	-	5,750
Board of Trustees Fees	4,055	4,500	4,180
Board of Trustees Expenses	9,201	8,800	8,081
Communication	1,345	1,000	-
Consumables	5,007	5,000	6,767
Staff Expenses	1,876	4,500	4,714
Other	52,396	54,900	32,464
Employee Benefits - Salaries	145,635	108,695	91,575
	225,553	187,395	153,531



6. Property

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Caretaking and Cleaning Consumables	10,871	8,000	6,615
Cyclical Maintenance Provision	4,280	-	41,627
Grounds	11,176	7,000	6,675
Heat, Light and Water	26,592	29,000	26,504
Rates	5,761	6,500	8,679
Repairs and Maintenance	24,741	57,500	51,815
Use of Land and Buildings - Non-Integrated	527,555	525,000	466,447
Employee Benefits - Salaries	126,622	120,800	142,800
	<u>737,598</u>	<u>753,800</u>	<u>751,162</u>

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Bank Current Account	844,448	837,075	972,546
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>844,448</u>	<u>837,075</u>	<u>972,546</u>

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

8. Accounts Receivable

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Debtors	4,703	3,000	10,095
Interest Accrued	-	-	-
Teacher Salaries Grant Receivable	155,973	155,000	144,920
	<u>160,676</u>	<u>158,000</u>	<u>155,015</u>
Receivables from Exchange Transactions	4,703	3,000	10,095
Receivables from Non-Exchange Transactions	155,973	155,000	144,920
	<u>160,676</u>	<u>158,000</u>	<u>155,015</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	-	-	-

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2022



10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	624,090	-	(90,780)	-	(10,830)	522,480
Furniture and Equipment	97,079	15,728	-	-	(19,039)	93,768
Information and Communication	13,980	12,555	-	-	(7,285)	19,250
Motor Vehicles	20,291	2,798	-	-	(9,475)	13,614
Plant	87,316	58,893	-	-	(15,141)	131,068
Leased Assets	40,727	82,284	-	-	(50,143)	72,868
Library Resources	16,751	2,896	-	-	(2,859)	16,788
Balance at 31 December 2022	900,234	175,154	(90,780)	-	(114,772)	869,836
	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Buildings	690,881	(168,401)	522,480	798,381	(174,291)	624,090
Furniture and Equipment	616,653	(522,885)	93,768	602,414	(505,335)	97,079
Information and Communication	220,233	(200,983)	19,250	207,678	(193,698)	13,980
Motor Vehicles	121,624	(108,010)	13,614	139,777	(119,486)	20,291
Plant	328,222	(197,154)	131,068	272,016	(184,700)	87,316
Leased Assets	180,575	(107,707)	72,868	113,457	(72,730)	40,727
Library Resources	132,256	(115,468)	16,788	129,360	(112,609)	16,751
Balance at 31 December	2,290,444	(1,420,608)	869,836	2,263,083	(1,362,849)	900,234

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

11. Accounts Payable

	2022 Actual \$	2022 Budget \$	Actual \$
Creditors	30,266	30,000	239,566
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	155,973	155,000	144,920
Employee Benefits Payable - Leave Accrual	12,753	10,000	6,803
	198,992	195,000	391,289
Payables for Exchange Transactions	198,992	195,000	391,289
	198,992	195,000	391,289

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Funds Held on Behalf of Third Parties	23,781	3,000	9,260
	23,781	3,000	9,260



13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Provision at the Start of the Year	129,968	129,968	88,341
Increase to the Provision During the Year	4,280	-	26,531
Adjustment to the Provision	-	-	15,096
Use of the Provision During the Year	(111,747)	(111,747)	-
Provision at the End of the Year	<u>22,501</u>	<u>18,221</u>	<u>129,968</u>
Cyclical Maintenance - Current	22,501	18,221	109,968
Cyclical Maintenance - Non current	-	-	20,000
	<u>22,501</u>	<u>18,221</u>	<u>129,968</u>

The school's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property plan which is prepared by a Ministry of Education appointed property consultant.

14. Finance Lease Liability

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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
No Later than One Year	51,342	11,500	14,201
Later than One Year and no Later than Five Years	22,596	10,500	28,181
Later than Five Years	-	-	-
Future Finance Charges	(249)	-	(897)
	<u>73,689</u>	<u>22,000</u>	<u>41,485</u>
Represented by			
Finance lease liability - Current	51,093	11,500	13,553
Finance lease liability - Non current	22,596	10,500	27,932
	<u>73,689</u>	<u>22,000</u>	<u>41,485</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

		Opening Balances \$	Receipts from MoE \$	School Contribution \$	Payments \$	Closing Balances \$
2022						
Junior Build	<i>in progress</i>	(14,299)	673,480	-	(659,181)	-
Rekey	<i>completed</i>	-	27,883	-	(27,883)	-
Administration Roof	<i>completed</i>	-	24,973	-	(24,973)	-
Senior Block	<i>completed</i>	-	126,153	-	(50,114)	76,039
Roof	<i>in progress</i>	-	19,795	-	-	19,795
Totals		<u>(14,299)</u>	<u>872,284</u>	<u>-</u>	<u>(762,151)</u>	<u>95,834</u>
2021						
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)	-
Concrete 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>



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.

	2022	2021
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,055	4,180
<i>Leadership Team</i>		
Remuneration	387,102	371,687
Full-time equivalent members	3	3
Total key management personnel remuneration	391,157	375,867
Total full-time equivalent personnel	3.00	3.00

There are 8 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:

	2022	2021
	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	2022	2021
\$000	FTE Number	FTE Number
100-110	2	3
110-120	3	3
	5	6

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:

	2022	2021
	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 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

Teacher Aide & Support Staff Settlement Wash Up

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has commitments to Capital Works Project per note 15. These projects are fully funded by the Ministry of Education.

The board has committed to a \$306,380 contract for a Playspace Design & Build project which will be fully funded by the Board - of which \$140,000 has been spent on the project to date

(Capital commitments at 31 December 2021:250,000)

(b) Operating Commitments

As at 31 December 2022 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

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and Cash Equivalents	844,448	837,075	972,546
Receivables	160,676	158,000	155,015
Investments - Term Deposits	-	-	-
Total Cash and Receivables	1,005,124	995,075	1,127,561

Financial liabilities measured at amortised cost

Payables	198,992	195,000	391,289
Finance Leases	73,689	22,000	41,485
Total Financial Liabilities Measured at Amortised Cost	272,681	217,000	432,774

22. Sale of School House

During 2022 the School sold a School House, with the net proceeds being \$400,000. This resulting in the school making a gain of disposal of \$309,220. The funds from the sale are held by the Ministry of Education and is added to the schools 5YA program. The school can spend these funds on property projects, with agreement with the Ministry of Education.

23. Comparatives

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

24. Events After Balance Date

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



Analysis of Variance Reporting

Hurunui College 2022



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> <ol 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 Māori have an identified pathway towards gaining a relevant qualification and pathway through to future training, study, and employment. c. Identified students and in particular Māori 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>Hurunui College students are performing below their expected level of achievement in literacy and numeracy and our Māori students generally perform below the overall school performance in all areas. This is again exacerbated with Māori 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 Māori have an identified pathway towards gaining a relevant qualification and pathway through to future training, study, and employment.</p>

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 Māori students progress comparatively alongside all school leavers at Hurunui College.

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

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. Māori students consistently gain less certificate level endorsements than all students at Hurunui College.

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.

Actions What did we do?	Outcomes What happened
<p>Review assessment data with staff and identify students who are working just below their expected level of achievement</p> <p>Review and discuss the progress of tracked students at syndicate and learning community meetings</p> <p>Develop the use of Assay as a consistent system to manage data collection and analysis.</p>	<p>Writing EOY Data Summary: Overall Data: 29% Well below, 36% Below, 26% At, 10% Above/Well above. Overall Māori/Pacific: 39% Well below, 39% Below, 22% At, 0% Above/Well above Overall Tracked: 69% Below, 31% At Overall Tracked Māori/Pacific: 50% Below, 50% At</p> <p>Tracked Acceleration: Insufficient 9%, Expected 29%, Accelerated 7% Tracked Māori/Pacific Acceleration: 50% Insufficient, 0% Expected, 50% Accelerated</p>

Ensure an on-going focus on assisting tracked students to make accelerated progress through staff meetings and professional learning programme

Analyse end-of-year data to inform progress and planning for the following year

Reading EOY Data Summary:

Overall Data: 19% Well below, 33% Below, 35% At, 13% Above/Well above.

Overall Māori/Pacific: 33% Well below, 7% Below, 28% At, 0% Above/Well above

Overall Tracked: 63% Below, 38% At

Overall Tracked Māori/Pacific: 100% Below

Tracked Acceleration: Insufficient 73%, Expected 27%, Accelerated 0%

Tracked Māori/Pacific Acceleration: 50% Insufficient, 50% Expected

Mathematics EOY Data Summary:

Overall Data: 18% Well below, 24% Below, 44% At, 14% Above/Well above

Overall Māori/Pacific: 33% Well below, 44% Below, 22% At, 0% Above/Well above

Overall Tracked: 25% Well Below, 35% Below, 35 At, 5% Above

Overall Tracked Māori/Pacific: 50% Below, 50% At

Tracked Acceleration: Insufficient 53%, Expected 37%, Accelerated 11%

Tracked Māori/Pacific Acceleration: 100% Insufficient,

Y9/10 Curriculum Areas:

English:

Overall Data: 44% Well below, 11% Below, 18% At, 27% Above/Well Above

Overall Māori/Pacific: 75% Well below, 0% Below, 25% At, 0% Above/Well Above

Tracked Acceleration: Insufficient 22%, Expected 56%, Accelerated 22%

Tracked Māori/Pacific Acceleration: No data

Science:

Overall Data: 46% Well below, 27% Below, 11% At, 16% Above/Well Above

Overall Māori/Pacific: 63% Well below, 13% Below, 0% At, 25% Above/Well Above

Tracked Acceleration: Insufficient 71%, Expected 29%, Accelerated 0%

Tracked Māori/Pacific Acceleration: Insufficient 0%, Expected 100%, Accelerated 0%

Technology:

Overall Data: 45% Well below, 24% Below, 18% At, 12% Above/Well Above
Overall Māori/Pacific: 63% Well below, 25% Below, 13% At, 0% Above/Well Above

Tracked Acceleration: Insufficient 100%, Expected 0%, Accelerated 0%
Tracked Māori/Pacific Acceleration: Insufficient 100%, Expected 0%, Accelerated 0%

H/PE:
Overall Data: 11% Well below, 17% Below, 43% At, 29% Above/Well Above
Overall Māori/Pacific: 0% Well below, 17% Below, 067% At, 17% Above/Well Above

Tracked Acceleration: Insufficient 75%, Expected 0%, Accelerated 25%
Tracked Māori/Pacific Acceleration: Insufficient 0%, Expected 0%, Accelerated 100%

The Arts:
Overall Data: 30% Well below, 24% Below, 28% At, 18% Above/Well Above
Overall Māori/Pacific: 62% Well below, 23% Below, 8% At, 8% Above/Well Above

Tracked Acceleration: Insufficient 67%, Expected 22%, Accelerated 11%
Tracked Māori/Pacific Acceleration: Insufficient 100%

Social Sciences:
Overall Data: 25% Well below, 44% Below, 28% At, 3% Above/Well Above
Overall Māori/Pacific: 63% Well below, 25% Below, 13% At, 0% Above/Well Above

Tracked Acceleration: Insufficient 75%, Expected 13%, Accelerated 13%
Tracked Māori/Pacific Acceleration: Insufficient 33%, Expected 33%, Accelerated 33%

Analysis: Reasons for the variance - Why did it happen ?

Data across reading, writing and mathematics consistently reflects that students disproportionately are working below or well below the expected curriculum level. Our Māori and Pacific students also consistently perform below the overall student population across all three areas. Y9/10 Curriculum level data also reflects a similar trend with our students disproportionately working below or well below their expected curriculum levels. Again Māori and Pacific students are overrepresented in the below and well below data. Curriculum tracking: 2022 was the first year we have identified students working just below the expected curriculum level and have attempted to utilise

curriculum tracking to monitor progress over the year. The outcomes of this data is disappointing and highlights our need to better refine our assessment, teacher inquiry and reflective practices. Students have consistently not made the intended accelerated progress and in many cases have made insufficient progress over the 2022 school year. Although this can be seen as a negative it does bring to the forefront some very important data for teachers and long term it will hopefully allow us to better target the students working just below the expected level. As we have never tracked data in this way before, it is the start of a journey towards raising overall student achievement. The knowledge gained in the use of Assay will better allow us to monitor progress in 2023.

Where to next - planning for 2023:

SOY data will be collected in term and tracking groups established.
 Tracked students will be clearly identified and more closely monitored over the year.
 Mid year data will be able to be used to monitor interim progress.
 Teachers data entry will be monitored more closely to ensure data is where it needs to be when it needs to be there.

B: All leavers and in particular Māori have an identified pathway towards gaining a relevant qualification and pathway through to future training, study, and employment.

Actions What did we do?	Outcomes What happened
Student pathways are support through Ako classes Pathways into employment and/or future study is monitored and supported Student course selection is supported by Ako teachers to ensure System to monitor pathways from school is developed Analyse end-of-year data.	2022 Leavers by Year Level - Year 11 - 34.6%, Year 12 - 23.1%, Year 13 - 42.3% Pathways on Leaving - 58.3% - University, Te Pukenga, Apprenticeships - 8.3% - Full Time permanent work - 16.7% - Full time fixed term employment - 8.3% - Casual Work - 8.3% - Unknown

Analysis: Reasons for the variance - Why did it happen ?

The vast majority of our leavers are going onto future training and/or study. Those not heading in this direction are generally gaining full time employment. However I am aware that the data is not complete and there needs to be a more systematic process to capture information on student pathways prior to students transitioning from school.

Where to next - planning for 2023:

Build on the system to support student pathways within Ako groups.
 Better track the student leaver information and ensure data is complete.
 Breakdown pathway options to gain a better understanding of our students' trajectory from school.

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

Actions What did we do?	Outcomes What happened
<p>Review assessment data with and identify students who should be gaining endorsements.</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>Work with parents, families and whānau to find effective ways of supporting students' learning.</p> <p>Analyse end-of-year data.</p>	<p>Overall NCEA Data: Year 11 NCEA Lv1 - Not Achieved (10) 53%, Achieved (3) 16%. Merit (5) 26.3%, Excellence (1) 5% Year 12 NCEA Lv2 - Not Achieved (6) 37%, Achieved (8) 50%. Merit (2) 13%, Year 13 NCEA Lv3 - Not Achieved (9) 47%, Achieved (7) 37%. Merit (2) 10%, Excellence (1) 5%</p> <p>Māori/Pasifika Overall NCEA Data: Year 11 NCEA Lv1 - Not Achieved (4) 80%, Achieved (1) 20% Year 12 NCEA Lv2 - Not Achieved (2) 66%, Achieved (1) 33% Year 13 NCEA Lv3 - Not Achieved (1) 25%, Achieved (1) 25%. Merit (1) 25%, Excellence (1) 25%</p> <p>Overall Leavers Data - Leaving Qualification NCEA Lv1 - Not Achieved (3) 11%, Achieved (2) 7%. Merit (1) 4%, NCEA Lv2 - Not Achieved (2) 7%, Achieved (8) 30% NCEA Lv3 - Not Achieved (1) 4%, Achieved (7) 21%. Merit (2) 7%, Excellence (1) 4%</p>

	<p>Māori/Pasifika Leavers Data - Leaving Qualification NCEA Lv1 - Achieved (1) 20% NCEA Lv2 - Achieved (1) 20% NCEA Lv3 - Not Achieved (1) 20%. Merit (1) 20%, Excellence (1) 20%</p> <p>Tracked students Year 11 - Not Achieved (1) 14%, Merit (5) 72%, Excellence (1) 14% Year 12 - Achieved (1) 33%, Merit (2) 66%, Year 13 - Merit (2) 66%%, Excellence (1) 33%</p>
<p>Analysis: Reasons for the variance - Why did it happen ?</p>	
<p>Of the 13 students identified that should be gaining a merit of excellence endorsement at their given level of NCEA, 9 gained Merit endorsement and 2 gained Excellence endorsement. Overall this is pleasing and in particular is the steep increase in endorsements gained at NCEA Level 1. This has shown an immediate impact of the more focused tracking and support being put in place. It is please to point out that of the three year 13 endorsed qualifications gained two of them were achieved by Māori students (1 merit and 1 excellence) and our Dux in 2022 was a Māori student.</p>	
<p>Where to next - planning for 2023:</p>	
<p>Students will again be identified at the beginning of 2023. Tracking and support to be maintained over the year.</p>	

Annual Aim:	1.2: To improve the learning outcomes for students on our Special Education register.
Target:	<ul style="list-style-type: none"> 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
<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 role the teacher aide plays, with a view to targeting the best teaching to those with the greatest need.</p> <p>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.</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"> - Ongoing maintenance of the Learning Support Register - 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

Analysis: Reasons for the variance - Why did it happen ?

The support of students on the special education register is extensive and ongoing. Students on the register receive a range of supports to support them to make progress in relation to their abilities. That progress is hard to measure as it does not always match normal annual progress.

Planning for next year:

UDL to continue be a major PLD focus in 2023
Staff to clearly understand the needs of students on the special education register and what supports need to be in place.
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
1. Professional development to be provided for all staff.	Consistent practice across the school continues to be a major focus within staff professional development.
2. RTLB to provide support on implementation of UDL principles	UDL is becoming the overall umbrella focus for supporting students with diverse learning needs. The use of Solo taxonomy sits within the framework of UDL.
3. Solo taxonomy to be reinforced through the use of posters and displays in classrooms	Learning through play has become less of a focus with the introduction of Structured Literacy professional development and teaching.
4. Learning through play approach is reviewed	

Analysis: Reasons for the variance - Why did it happen ?

Although progress has been hampered over the past three years with Covid19 it is good to see staff use of school wide consistent practice continuing. Learning through play has become less of a focus, but some aspects have remained within classroom practice.

Planning for next year:

Retain a clear focus in all UDL and consistent practices in 2023.
 Learning Through Play to be removed as a focus and Structure Literacy to be included.

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 eLearning strategic plan was reviewed and redeveloped in 2020 and priorities set to inform the direction of ICT in the school for the next 3-5 years.

Actions What did we do?	Outcomes What happened
<p>E-Learning committee to meet regularly to review 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 remain viable and is constantly reviewed throughout the year with termly eLearning meetings.</p> <p>Staff professional development is regularly included in full staff meetings.</p> <p>The school is well placed with its IT infrastructure and expenditure remains within budgets.</p>

Analysis: Reasons for the variance - Why did it happen ?
No variance to report.
Planning for next year:
Adaptations to be made to the strategic focus in 2023.

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

Actions What did we do?	Outcomes What happened
Professional development to be delivered via digital circus to staff across the school In school professional development on google tools for education Staff to incorporate the digital technology curriculum into their teaching practice	Digital circus professional development completed. In school professional development has continued.

Analysis: Reasons for the variance - Why did it happen ?

The variance to report
Planning for next year:
To be removed as an annual focus in 2023, while it is still expected that curriculum implementation will continue.

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
<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 projects completed in 2022.</p> <ul style="list-style-type: none"> - Whare Tūhura opened early 2022 - Outside learning reflects and local environment/whenua <p>Primary local curriculum for Y1-8 continues to be developed and aligns with Kaupapa o Hurunui document and the principals of the refreshed curriculum.</p> <p>Links continue to be built between local sporting organisations - bowling club, squash club, etc</p>

Analysis: Reasons for the variance - Why did it happen ?

No variance to report

Planning for next year:

Continue to remain a focus in 2023
 NZ Histories curriculum and Kaupapa o Hurunui document to lead curriculum design and implementation
 Staff to engage with local areas of significance in development of our localised curriculum.

Strategic Aim:	3: Active, positive and Caring Citizens
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
Tier one team and team leader established Tier two team and team leader established Build capacity around classroom practices teams New teachers to be trained in restorative practices	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. PB4L cluster meetings are being attended. PB4L Tier 2 team now established and functioning with meetings being attended weekly.

Attend tier 2 PB4L Cluster meetings and training PB4l expectations to become embedded in regular staff meetings and taught to students	PB4L and restorative practices remain a school wide focus for the school.
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Analysis: Reasons for the variance - Why did it happen ?

No staff member attended restorative training in 2022 due to the cancellation of courses due to Covid19 restrictions. Courses are scheduled for 2023.

Planning for next year:

Staff to attend restorative practices training in March 2023.
Staff Continue school-wide momentum and build the capacity of tier two and classroom practice teams.
Build capacity of Tier 1 coach and Tier 2 team and gain better understanding of Tier 3 and associated strategies.

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 Māori and Te Reo. b. Work with the local whanau to build relationships and improve outcome for Māori 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
Build staff capacity in their knowledge of Tikanga Māori and Te Reo. Powhiri are regularly used to welcome new staff and	The school continues to make good progress in building staff capacity. Te Reo is regularly incorporated in staff meetings.

<p>students to 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, Māori language week</p>	<p>Staff have been supported to grow their capability in both Te Reo Māori and Mataranga Māori.</p> <p>Powhiri has been run effectively with full school participation.</p> <p>The kapa haka group and full school kapa haka continues to active within the school.</p> <p>Community focused Matariki celebration.</p>
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Analysis: Reasons for the variance - Why did it happen ?

It has been hard to get traction with the Māori community enrolled in the school. Whanau hui's have not been happening and we have lost the whanau rep on the board.
In school, progress continues to be positive.

Planning for next year:

Look into the role of whanau hui and seek greater engagement from our community.
Continue to build staff competency around te reo and culturally responsive practices.

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:	<ul style="list-style-type: none"> a. Review the effectiveness of our processes and programmes to meet the cultural needs and diversities of students b. Ensure that the staff are aware of the cultural needs and diversities of students
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
Through professional development build staff capacity	Staff involved in Culturally responsive PLG group via our CoL.

<p>in culturally responsive practices</p> <p>Acknowledge iwi affiliation within the student population.</p> <p>Build understanding of the broader cultural diversity of the student population.</p>	<p>Staff member employed at a WSL under the umbrella of developing cultural responsiveness.</p> <p>Kaupapa te Hurunui College has been completed and will help to inform curriculum design and cultural inclusiveness within the school.</p>
<p>Analysis: Reasons for the variance - Why did it happen ?</p>	
<p>Acknowledging the diverse cultural background of Hurunui College continues to need to be developed.</p>	
<p>Planning for next year:</p>	
<p>Continue a focus in this area and future develop the practices at Hurunui College.</p>	

<p>Annual Aim:</p>	<p>3.4: Environmental Awareness - To foster an awareness of the environmental impacts of our behaviours at a local, national, and global level</p>
<p>Target:</p>	<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
<p>Baseline Data:</p>	<p>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.</p>

<p>Actions What did we do?</p>	<p>Outcomes What happened</p>
<p>Develop a sustainability action plan to support sustainable practices into the future.</p>	<p>WSL employed to oversee environmental awareness</p> <p>Cultural narrative developed and included into the new primary build.</p>

Ensure sustainability and environmental education is core within the CBC development.	Enviro group established and functioning
Analysis: Reasons for the variance - Why did it happen ?	
No variation to report	
Planning for next year:	
Maintain focus and build on progress for 2023	

Kiwi Sport Funding
<p>Kiwi Sports funding was utilised in 2022 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 2022, the school received total Kiwisport funding of \$4078.20 (excluding GST).</p> <p>The funding was utilised in 2022 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 198.</p>

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HURUNUI COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Hurunui College (the College). 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 College on his behalf.

Opinion

We have audited the financial statements of the College on pages 2 to 15, that comprise the statement of financial position as at 31 December 2022, 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 College:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; 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 31 May 2023. 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 College 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 College for assessing the College'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 College, 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 College'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 College'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 College'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 College 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 College 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 arises from the Public Audit Act 2001.

Other information

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

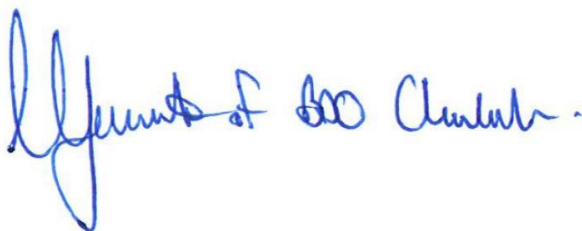
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 College 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 College.



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