



UPPER HUTT COLLEGE



Annual Report

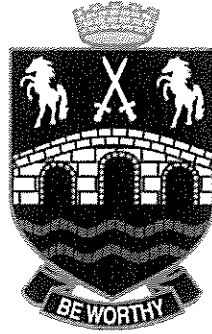
2020

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UPPER HUTT COLLEGE

ANALYSIS OF VARIANCE REPORT

2020

ANALYSIS OF VARIANCE - 2020

Strategic Area 1: Learning		Our goal: Continue to improve achievement and successes for all students
Focus	Success Indicators	
<p>To do this, we will:</p> <ul style="list-style-type: none"> Review curriculum and pathways offered Develop students who are actively engaged, self-managing (lifelong learners) Develop targeted programmes to address students at risk of not achieving 	<ul style="list-style-type: none"> A comprehensive curriculum plan is developed with changes to be implemented Students are engaged in and managing their own learning and achieving successful outcomes, measured through <ul style="list-style-type: none"> attendance rates NCEA pass rates students developing and managing their individual learning plans Achieve equitable and excellent outcomes for all students 	
Focus area	Actions	Outcomes
Review curriculum and pathways offered	Establish Curriculum Committee to review UHC curriculum and present options for possible change	Curriculum committee (CC) established early Term 1 with range of staff including senior HODs, experienced and inexperienced teachers, and new teachers. Progress held up by lockdown. Trial re collaborative learning in Social Studies latter Term 3. Graduate Profile being developed. Trial of collaborative ENG101-102 in 2021.
	Review students' experiences after COVID-19 lockdown with a view to possibly implementing changes	Survey offered to all students, 486 responses. Summary of responses found here . Key relevant aspects included wish for more flexibility in learning - pace, content, place; greater use of devices and more use of digital platform. Exploring flexibility with trial flexi-learning in HEA301 class. Increased number of devices available. Teachers asked to use Google Classroom more. To look at how we can get more students with devices in 2021 (and teachers making authentic use of devices). CC will look into further.
	Review school timetable	Disruption of year meant timetable wasn't reviewed. Will be part of 2021 workstream to look at ways timetable can meet needs of school - flexi-learning, blocking of timetable, compulsory technology etc.
	Review CIAGE plan 2018-2020 to ensure support around curriculum changes and pathways available and implemented	Discussions held around school wide career education delivery. Some changes pending results from CC. Looking to implement Careers Central in 2021.
	Prepare for NCEA changes through attendance at MoE training days	First day cancelled by MoE due to Covid 19 disruptions. Some Teacher Associations are active e.g. Physics. In-school day Department-based MoE Teacehr Only Day held in Nov reviewing all key changes to ensure all staff are informed of upcoming changes.
	Review BCO (new subject option in Year 11-12)	Review completed including staff and student voice. Positive result with several recommendations made.

	<p>Implement the Digital Technologies curriculum</p> <p>Promote opportunities to continue with online learning - Classroom NZ2020 and L3 Health class initiative</p>	<p>UHC working with Upper Hutt Cluster. Looking to implement DDDO across subjects in 2021 with Design Thinking. Computational Thinking will happen in DGT options.</p> <p>One teacher (Maths) shown interest. Registration of students in MAT201/202 has occurred. Limited success as students preferred to complete maths calculations on paper rather than use a keyboard</p>
Develop students who are actively engaged, self-managing (lifelong learners)	<p>Develop a system (with templates) of student self-responsibility in Ako Time that includes (senior and junior) learning plans.</p> <p>Develop and implement systems that provide clear picture of student engagement and report regularly: - attendance goal of 85% - NCEA tracking - Upskill Ako teachers and HODs on use of assay for academic tracking</p>	<p>Senior Template designed and PD with Ako teachers in week 1 term 3. Initiative started very well but competing demands at Ako time meant it became an onerous task for Ako teachers to continue. As above for Juniors, developed by SR and AP. Only on a 3 weekly cycle.</p> <p>Ongoing. Regular reporting of key data: - attendance data to SLT, BOT, Deans - NCEA tracking to SLT, BOT and in Year-level meetings with HoH and Dean - 'On Track (academic) Tuesday' regular part of Term 3-4 Ako Tuesday cycle - Setting UHC up with PAROT program to aid in monitoring attendance. - Staff shown Assay program. Senior Ako teachers expected to use academic tracking.</p>
Develop targeted programmes to address students at risk of not achieving	<p>Embed AOP (Academic Achievement Programme)</p> <p>Explore opportunities to extend AOP into Level 3 (identify a group of at risk students and identify possible opportunities / standards that address possible future careers and link into Level 3 credits) Develop and provide a targeted programme to address their needs.</p> <p>Embed mentoring programmes - (Year 12) Te Korowai Tautoko - Year 11 Maori / Pasifika study class</p>	<p>Programme adapted to ensure best use of subject tutorials was made in the first week. Key staff identified and supported the programme.</p> <p>Success rate - Year 11: Of the 26 students: 21 have now gained NCEA Level 1 or 81%. - Year 12: Of the 15 students: 12 have now gained NCEA Level 2 or 80% and 1 gained Level 1.</p> <p>A group of 18 at-risk level students were identified and regular academic mentoring occurred with PB/IH/JV and Ako teacher. 5 of these students had timetable changes with individualised programmes including careers exploration.</p> <p>Success rate - Of the 18 students, 16 (89%) successfully passed NCEA Level 3.</p> <p>Decision made to not continue with Te Korowai Tautoko this year because a) no funding and b) this type of tracking would be covered by Learning Plans / Academic tracking in Ako time and AOP programme. Investigation into a culturally responsive mentoring programme in 2021 will take place. Learning plans introduced Term 3 in the Year 11 Maori/Pasifika study class. Guidance Workers worked with some individuals during this time too.</p>

	Introduce specific programmes to meet student needs as identified through counsellors (eg boys/girls, Maori/Pasifika, self-esteem, wellbeing etc)	Counsellors have identified specific needs in students and facilitated programmes, eg Year 10 Boys' Tautoko programme Terms 3-4 run by Guidance Worker, Year 10 Girls' programme Terms 3-4 run by Kickstart.
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Strategic Area 2: Teaching		Our goal: To promote excellence in teaching
Focus		Success Indicators
To do this, we will: <ul style="list-style-type: none"> Develop a culture of innovative, reflective, best-practice teaching Provide effective professional development opportunities 		Teachers will: <ul style="list-style-type: none"> Continue with effective teacher professional development Integrate a wide range of teaching strategies to engage learners
Focus area	Actions	Outcomes
Develop a culture of innovative, reflective, best-practice teaching	Review and implement a new appraisal process with a focus on reflective practice and growth coaching.	Review and implement stage complete. PD provided for quality evidence and quality conversations in Term 3. Appraisal Working Group will reconvene in 2021 to look at the Teaching Council and PPTA professional Growth Cycle templates and supporting guidance. Our UHC appraisal process is very much in line with their thinking. We will need to wait and see how the Teaching Council responds to the PPTA template before the Appraisal Working Group revisits this. The Zoom Webinars do not address this and were clearly in favour of schools creating their own cycle to suit their own setting. We will definitely need a name change though, which will be a part of the review in Term 1.
	Establishment of working groups (effectively CLGs) - Culture, Appraisal, Curriculum	- COVID interrupted momentum. Groups reconvened again Term 3 and will continue in 2021.
	Build capacity of SCT to lead school-wide PLD	SC led working group and co-facilitated staff PLD about reflective practice and appraisal. Is now becoming another 'face' of teacher professional learning.
	Encourage departmental collaboration to improve learner outcomes	Information on timetabling of classes that could lead to collaboration shared with staff. Feedback showed interest in one key Dept (Social Sciences). This led to a Year 9 SST trial Term 4, sharing of practice built into staff PLD sessions and working groups, <u>post-covid evaluation</u> completed in depts on TOD, Curriculum Committee mahi, feedback from TICs/HODs <u>here</u> which informed 2021 PLD priorities.
	Continue to work with the Upper Hutt Cluster	Principal on Resourcing Committee which has oversight of LSC and funding. Good networking and connections between UHC and Intermediates in particular. Assistant Principal on

	Use of academic data (using ASSAY) within Departments to assist with review	<p><u>Coherent Pathways working group</u> making good progress with Cluster-wide transition approaches and a student capability profile of things that cannot be left to chance for kids who transition through UH schools.</p> <p>Staff provided with how to use essay guides. Senior Ako teachers to be expected to use in Term 3.</p>
Provide effective professional development opportunities	Target middle leaders, and opportunities for collaborative practice within and across departments.	Social Sciences working more in 'teams' since COVID. <u>External PLD</u> offered but no uptake from depts, just an expression of interest from HOD Art for the Culture Working Group. This was not pursued. A focus for 2021 will be Department differentiation, sharing across depts and work within depts.

Strategic Area 3: Wellbeing		Our goal: To provide a safe, positive learning environment for everyone
Focus		Success Indicators
To do this, we will: <ul style="list-style-type: none"> • Provide effective guidance processes for teachers and support systems for students • Develop and implement a UHC Wellbeing Plan for students and staff 		<ul style="list-style-type: none"> • Successful student and staff wellbeing surveys are completed with positive feedback
Focus area	Actions	Outcomes
Provide effective guidance processes for teachers and support systems for students	<p>Establish and review effective systems that support teachers to provide positive learning environments</p> <p>Provide Deans with ongoing opportunities to develop skills and knowledge to better support students</p> <p>Work with Counselling team to ensure support systems for students are available and in place</p> <p>Regularly report on effectiveness of systems and processes using KAMAR data, teacher and student voice</p> <p>Develop and implement a system of appraisal that specifically focusses on the Dean and Ako Teacher role of teachers</p>	<p>2 x PB4L staff sessions per term looking at dealing with minor behaviours in the classroom.</p> <p>PD sessions in Guidance meetings investigated. Two Deans attended external PD.</p> <p>Met weekly with new counsellor to ensure support systems are working well. Introduced some new systems such as the referral form.</p> <p>Me and My school Survey done with selected classes. Me and My School data feedback provided to staff.</p> <p>This was paused due to the Accord etc and are waiting for the Teaching Council and PPTA Professional Growth Cycle recommendations to become clear. Will relook with Appraisal Working Group in 2021.</p>

Develop and implement a UHC Wellbeing Plan	<p>Introduce a Student Wellbeing Team that will assist in the development and oversight of a UHC Student Wellbeing Plan</p> <p>Develop a UHC Staff Wellbeing Plan in association with the Staff Wellbeing Team</p> <p>Continue to embed our school values through a termly programme that includes an Ako Time programme and school-wide events and activities</p>	<p>This was not completed in 2020 due to COVID disruptions.</p> <p>Regular meetings with Team started to devise a plan.</p> <p>2 lessons on PB4L values per term were delivered in Thursday school wide Ako time. Developed by PB4L Committee.</p>
	<p>Continue to develop an attractive and positive physical school environment - develop plan for replacement of specialist technology spaces</p> <p>Increased use of te reo by staff, in signage around school, communications etc</p>	<p>Work continues to establish permanent (for 15 years) locations for technology spaces. At end of 2020, decisions made to refurbish old Textiles room into new Foods room. Textiles and DVC to stay in H Block.</p> <p>Board confirmed bilingual use of Upper Hutt College - Te Kura o Remutaka. Information gathered for bilingual signage around school. Other changes, eg communications, marketing, to be phased in.</p>

Strategic Area 4: Community Partnerships		Our goal: To build positive relationships between UHC and the wider UHC community
Focus		Success Indicators
<p>To do this, we will:</p> <ul style="list-style-type: none"> Actively promote Upper Hutt College in the community, with a focus on contributing schools Effectively communicate with families/whanau Foster relationships with key stakeholders including Orongomai Marae, local support groups etc. 		<ul style="list-style-type: none"> UHC will have a close relationship with contributing schools with increasing numbers of students attending UHC Positive feedback from, and engagement with, families/whanau and community groups/organisations
Focus area	Actions	Outcomes
Actively promote Upper Hutt College in the community, with a focus on contributing schools	<p>Virtual school tour in replacement of Open Evening.</p> <p>Strengthen relationships with contributing schools through work with UHPA including coherent pathways cluster mahi.</p>	<p>Completed. On website.</p> <p>Assistant Principal part of Coherent Pathways group working on cluster-wide transition processes that will assist in strengthening UHC transition processes.</p>
Effectively communicate with	School Newsletter/Panui, Facebook, School website, School App, Emails home, Local papers	Regular publication of Newsletter established in new format. School

families/whanau	Provide opportunities for feedback from families / whanau	<p>website and social media, including BOT Instagram, continue</p> <p>No formal opportunities provided. Board sought feedback on how families were coping with COVID and lockdown issues.</p>
Foster relationships with key stakeholders including Orongomai Marae, local support groups etc.	Continue to work with the community in the next stages of Te Manawa Atea development.	<p>Funding confirmed for completion of bathroom facilities through SYA, other areas through SIP and Capital funding.</p> <p>Internal work - Te Manawa Mahi Toi Collab Project phase 1 (students cultural drawings) weeks 6-7 Ako Time Term 3 - led by RC, JA, AP, JT and the Culture Korero Working Group. Now need to select the designs to be transferred to the pou and create a small student working group to paint them.</p>

2020 NCEA Level 1 - 3 Targets & Results

Target 1 Improve on Upper Hutt College NCEA results (from previous year)	Target 2019 Results	Result 2020
NCEA Level 1	91%	87%
NCEA Level 2	88%	91%
NCEA Level 3	59%	74%
University Entrance	33%	42%

Target 2 NCEA Level 1 Literacy and Numeracy	Target	Result
	Literacy = 98%	94%
	Numeracy = 96%	95%

Target 3 Improve % of students achieving Excellence and Merit endorsements (from previous year)	Target Excellence	2020	Target Merit	2020
NCEA Level 1	17%	12%	22%	24%
NCEA Level 2	9%	14%	21%	16%
NCEA Level 3	15%	8%	12%	20%

Target 4 Improve achievement of UHC Maori and Pasifika students to UHC NZ European students (from previous year)	Target	Result - Maori	Result - Pasifika	Result – NZ European
NCEA Level 1	90%	79	80	87
NCEA Level 2	90%	87	95	89
NCEA Level 3	58%	73	73	74

KEY – Achieved target

UPPER HUTT COLLEGE

Statement of Responsibility

For the year ended 31 December 2020

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


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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Garth Johnson

Full Name of Board Chairperson



Signature of Board Chairperson

Judith Taylor

Full Name of Principal



Signature of Principal

31 May 2021

Date:

31 May 2021

Date:

UPPER HUTT COLLEGE

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	10,497,703	9,891,464	9,876,315
Locally Raised Funds	3	141,474	43,640	819,324
Interest Earned		39,181	45,000	56,141
Gain on Sale of Property, Plant and Equipment		6,087	17,500	-
International Students	4	242,466	257,779	483,137
Other Revenue		119,864	-	-
		11,046,775	10,255,383	11,234,917
Expenses				
Locally Raised Funds	3	107,468	7,400	577,719
International Students	4	197,447	217,376	228,024
Learning Resources	5	6,737,216	6,545,578	6,258,814
Administration	6	557,483	530,648	544,137
Property	7	3,038,029	2,977,776	3,285,023
Finance Costs		5,262	-	8,502
Depreciation	8	196,343	180,000	193,122
Loss on Disposal of Property, Plant and Equipment		25,972	-	53,881
		10,865,220	10,458,778	11,149,222
Net Surplus for the year		181,555	(203,395)	85,695
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		181,555	(203,395)	85,695

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

UPPER HUTT COLLEGE

Statement of Changes in Net Assets/Equity For the year ended 31 December 2020

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January	1,763,329	1,763,329	1,677,634
Total comprehensive revenue and expense for the year	181,555	(203,395)	85,695
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	1,944,884	1,559,934	1,763,329
Retained Earnings	1,944,884	1,559,934	1,763,329
Equity at 31 December	1,944,884	1,559,934	1,763,329

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.

UPPER HUTT COLLEGE
Statement of Financial Position
As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	9	203,151	275,234	331,790
Accounts Receivable	10	472,711	385,000	482,225
Funds held for Capital Works Projects	19	175,094	-	-
GST Receivable		59,088	15,000	-
Inventories	11	8,557	10,000	13,855
Investments	12	1,326,423	1,000,000	1,929,956
Prepayments		13,288	-	38,030
		<u>2,258,312</u>	<u>1,685,234</u>	<u>2,795,856</u>
Current Liabilities				
Accounts Payable	14	721,623	480,000	600,303
Finance Lease Liability - Current Portion	17	46,070	50,000	47,195
Funds held for Capital Works Projects	19	-	-	357,258
Funds held in Trust	18	80,061	100,000	255,193
GST Payable		-	-	40,843
Provision for Cyclical Maintenance	16	198,045	200,000	164,100
Revenue Received in Advance	15	76,806	75,000	330,444
		<u>1,122,605</u>	<u>905,000</u>	<u>1,795,336</u>
Working Capital Surplus		<u>1,135,707</u>	<u>780,234</u>	<u>1,000,520</u>
Non-current Assets				
Work in Progress		40,474	-	-
Property, Plant and Equipment	13	1,077,329	1,093,000	1,073,569
		<u>1,117,803</u>	<u>1,093,000</u>	<u>1,073,569</u>
Non-current Liabilities				
Finance Lease Liability	17	18,184	30,000	44,631
Funds held in Trust	18	3,300	3,300	3,300
Provision for Cyclical Maintenance	16	287,142	280,000	262,829
		<u>308,626</u>	<u>313,300</u>	<u>310,760</u>
Net Assets		<u>1,944,884</u>	<u>1,559,934</u>	<u>1,763,329</u>
Equity		<u>1,944,884</u>	<u>1,559,934</u>	<u>1,763,329</u>

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

UPPER HUTT COLLEGE

Statement of Cash Flows

For the year ended 31 December 2020

	Note	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash flows from Operating Activities				
Government Grants		2,483,220	2,281,812	2,089,488
Locally Raised Funds		131,506	(62,242)	427,427
International Students		55,559	109,176	496,515
Goods and Services Tax (net)		(99,931)	(55,842)	55,258
Payments to Employees		(1,197,208)	(1,211,160)	(1,090,643)
Payments to Suppliers		(1,146,631)	(1,366,047)	(1,615,325)
Interest Paid		(5,262)	-	(8,502)
Interest Received		42,093	49,278	60,057
Cyclical Maintenance Payments made in the year		-	(25,279)	(15,540)
Net cash from/(to) the Operating Activities		263,346	(280,304)	398,735
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		8,696	17,500	-
Purchase of PPE (and Intangibles)		(228,684)	(199,431)	(135,859)
Purchase of Investments		563,059	929,956	(915,994)
Net cash from/(to) the Investing Activities		343,071	748,025	(1,051,853)
Cash flows from Financing Activities				
Finance Lease Payments		(27,572)	(11,826)	(47,755)
Funds Administered on Behalf of Third Parties		(175,132)	(155,193)	(2,106)
Funds Held for Capital Works Projects		(532,352)	(357,258)	353,751
Net cash from/(to) Financing Activities		(735,056)	(524,277)	303,890
Net increase/(decrease) in cash and cash equivalents		(128,639)	(56,556)	(349,228)
Cash and cash equivalents at the beginning of the year	9	331,790	331,790	681,018
Cash and cash equivalents at the end of the year	9	203,151	275,234	331,790

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.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Upper Hutt College (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 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

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 16.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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) Inventories

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

j) Investments

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

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.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Buildings	50 years
Furniture and Equipment	5 - 20 years
Information Technology	3 - 5 years
Library Resources	12.5% Diminishing value
Motor Vehicles	5 years
Text Books	6 years

1) 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.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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 students where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

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

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

r) Financial 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 at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

s) Goods and Services Tax (GST)

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

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,117,310	1,889,850	1,875,050
Other Government Grants	62,383	43,164	67,400
Other MoE Grants	213,179	258,450	222,837
Resource teachers learning and behaviour grants	-	-	14,549
Teachers' Salaries Grants	5,728,443	5,400,000	5,344,163
Use of Land and Buildings Grants	2,376,388	2,300,000	2,352,316
	<u>10,497,703</u>	<u>9,891,464</u>	<u>9,876,315</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$80,280 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Activities	124,991	7,700	714,951
Grants	-	-	6,100
Donations	61	-	80,275
Fundraising	-	15,000	-
Trading	16,422	20,940	17,998
	<u>141,474</u>	<u>43,640</u>	<u>819,324</u>
Expenses			
Activities	101,855	1,400	571,381
Trading	5,613	6,000	6,338
	<u>107,468</u>	<u>7,400</u>	<u>577,719</u>
<i>Surplus for the year Locally raised funds</i>	<u>34,006</u>	<u>36,240</u>	<u>241,605</u>

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	16	15	27
	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
International student fees	242,466	257,779	483,137
Expenses			
Commissions	22,395	33,750	36,302
Employee Benefit - Salaries	143,428	114,801	147,627
International student levy	8,695	5,000	4,917
Other Expenses	22,929	63,825	39,178
	197,447	217,376	228,024
<i>Surplus for the year International Students'</i>	45,019	40,403	255,113

5. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	342,581	411,710	303,958
Employee Benefits - Salaries	6,287,284	5,989,868	5,845,859
Information and Communication Technology	85,527	98,000	77,637
Library Resources	6,065	8,500	7,694
Staff Development	15,759	37,500	23,666
	6,737,216	6,545,578	6,258,814

6. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	9,397	9,397	10,009
Board of Trustees Expenses	17,292	5,000	15,828
Board of Trustees Fees	4,065	6,000	5,345
Communication	20,664	19,900	19,417
Consumables	40,607	22,500	56,383
Employee Benefits - Salaries	404,944	404,651	379,726
Insurance	4,829	5,000	4,272
Other	38,325	37,200	36,757
Service Providers, Contractors and Consultancy	17,360	21,000	16,400
	557,483	530,648	544,137

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	40,929	24,750	25,825
Consultancy and Contract Services	205,064	213,816	182,649
Cyclical Maintenance Provision	58,258	78,350	246,470
Employee Benefits - Salaries	95,870	100,760	76,955
Grounds	39,478	47,500	51,531
Heat, Light and Water	93,998	117,500	108,827
Rates	8,214	9,000	9,874
Repairs and Maintenance	114,358	79,100	223,779
Security	5,472	7,000	6,797
Use of Land and Buildings	2,376,388	2,300,000	2,352,316
	<u>3,038,029</u>	<u>2,977,776</u>	<u>3,285,023</u>

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

8. Depreciation of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	5,518	5,500	5,945
Furniture and Equipment	65,914	60,500	64,921
Information Technology	53,820	55,000	56,741
Leased Assets	47,705	45,000	47,433
Library Resources	4,114	4,000	3,111
Motor Vehicles	11,101	-	-
Textbooks	8,171	10,000	14,971
	<u>196,343</u>	<u>180,000</u>	<u>193,122</u>

9. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	600	-	600
Bank Current Account	202,551	275,234	331,190
Net cash and cash equivalents for Cash Flow Statement	<u>203,151</u>	<u>275,234</u>	<u>331,790</u>

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

10. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	18,628	-	959
Receivables from the Ministry of Education	45,432	-	90,348
Interest Receivable	1,366	-	4,278
Teacher Salaries Grant Receivable	407,285	385,000	386,640
	<u>472,711</u>	<u>385,000</u>	<u>482,225</u>
Receivables from Exchange Transactions	19,994	-	5,237
Receivables from Non-Exchange Transactions	452,717	385,000	476,988
	<u>472,711</u>	<u>385,000</u>	<u>482,225</u>

11. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	3,509	5,000	6,461
Stationery	5,048	5,000	7,394
	<u>8,557</u>	<u>10,000</u>	<u>13,855</u>

12. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,326,423	1,000,000	1,929,956

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2020.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	169,377	7,091	(18,048)	-	(5,518)	152,902
Furniture and Equipment	613,474	31,102	-	-	(65,914)	578,662
Information Technology	150,252	45,610	-	-	(53,820)	142,042
Leased Assets	80,526	22,472	-	-	(47,705)	55,293
Library Resources	31,878	12,341	-	-	(4,114)	40,105
Motor Vehicles	-	95,152	-	-	(11,101)	84,051
Textbooks	28,062	4,383	-	-	(8,171)	24,274
Balance at 31 December 2020	1,073,569	218,151	(18,048)	-	(196,343)	1,077,329

The net carrying value of equipment held under a finance lease is \$55,293 (2019: \$80,526).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	289,941	(137,039)	152,902
Furniture and Equipment	1,321,416	(742,754)	578,662
Information Technology	995,971	(853,929)	142,042
Leased Assets	246,972	(191,679)	55,293
Library Resources	50,161	(10,056)	40,105
Motor Vehicles	248,783	(164,732)	84,051
Textbooks	239,635	(215,361)	24,274
Balance at 31 December 2020	3,392,879	(2,315,550)	1,077,329

	Opening Balance (NBV)	Adjustment	Additions	Disposals	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	175,162	160	-	-	(5,945)	169,377
Furniture and Equipment	634,565	90,676	(46,846)	-	(64,921)	613,474
Information Technology	182,099	31,930	(7,036)	-	(56,741)	150,252
Leased Assets	114,228	13,731	-	-	(47,433)	80,526
Library Resources	23,967	11,022	-	-	(3,111)	31,878
Textbooks	40,961	2,072	-	-	(14,971)	28,062
Balance at 31 December 2019	1,170,982	149,591	(53,882)	-	(193,122)	1,073,569

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

13. Property, Plant and Equipment (Cont.)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	310,126	(140,749)	169,377
Furniture and Equipment	1,290,314	(676,840)	613,474
Information Technology	950,362	(800,110)	150,252
Leased Assets	224,501	(143,975)	80,526
Library Resources	37,821	(5,943)	31,878
Motor Vehicles	153,631	(153,631)	-
Textbooks	235,252	(207,190)	28,062
Balance at 31 December 2019	3,202,007	(2,128,438)	1,073,569

14. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	257,986	45,000	163,459
Accruals	9,397	10,000	9,124
Employee Entitlements - Salaries	407,285	385,000	386,640
Employee Entitlements - Leave Accrual	46,955	40,000	41,080
	721,623	480,000	600,303
Payables for Exchange Transactions	721,623	480,000	600,303
	721,623	480,000	600,303

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
International Student Fees	36,696	75,000	223,603
Other Student Activity Fees	40,110	-	106,841
	76,806	75,000	330,444

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

16. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	426,929	426,929	195,999
Increase to the Provision During the Year	58,258	78,350	29,900
Adjustment to the Provision	-	-	215,266
Use of the Provision During the Year	-	(25,279)	(14,236)
Provision at the End of the Year	485,187	480,000	426,929
Cyclical Maintenance - Current	198,045	200,000	164,100
Cyclical Maintenance - Term	287,142	280,000	262,829
	485,187	480,000	426,929

17. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	46,070	50,000	47,195
Later than One Year and no Later than Five Years	18,184	30,000	44,631
	64,254	80,000	91,826

18. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	80,061	100,000	255,193
Funds Held in Trust on Behalf of Third Parties - Non Current	3,300	3,300	3,300
	83,361	103,300	258,493

These funds are held in trust for international students home stay fees.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

19. 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:

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
2020		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	12,000	-	(32,540)	-	(20,540)
LED Lighting Project	<i>in progress</i>	-	-	(135,661)	-	(135,661)
Library Carpet	<i>in progress</i>	-	-	(21,193)	-	(21,193)
Master Planning	<i>in progress</i>	-	16,200	(41,697)	-	(25,497)
Roofing Project	<i>in progress</i>	-	-	(6,769)	-	(6,769)
Reinstate Heating	<i>completed</i>	-	13,565	(13,565)	-	-
River Gym Wall Panels	<i>in progress</i>	-	5,769	(574)	-	5,195
River Gym Lighting	<i>in progress</i>	6,671	-	(6,040)	-	631
S Block Toilets & Kitchen	<i>in progress</i>	-	19,000	(3,284)	-	15,716
T5 Foods	<i>in progress</i>	338,587	-	(325,563)	-	13,024
Totals		357,258	54,534	(586,886)	-	(175,094)

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

34,566

(209,660)

(175,094)

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
2019		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	-	12,000	-	-	12,000
Caretakers House - Garage	<i>completed</i>	3,506	11,071	(14,577)	-	-
Block E Lift	<i>completed</i>	-	9,465	(9,465)	-	-
Block C Power Connection	<i>completed</i>	-	21,958	(21,958)	-	-
River Gym Lighting	<i>in progress</i>	-	6,750	(79)	-	6,671
T5 Foods	<i>in progress</i>	-	405,000	(66,413)	-	338,587
Totals		3,506	466,244	(112,492)	-	357,258

20. Related Party Transactions

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

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

21. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	4,065	5,345
Full-time equivalent members	0.22	0.18
<i>Leadership Team</i>		
Remuneration	645,175	591,761
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	649,240	597,106
Total full-time equivalent personnel	5.22	5.18

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

Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	6.00	2.00
110 - 120	4.00	1.00
130 - 140	1.00	0.00
	11.00	3.00

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

22. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

23. Contingencies

There are no contingent liabilities or contingent assets as at 31 December 2020 (Contingent liabilities and contingent assets at 31 December 2019: 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into the following contract agreements for capital works:

- (i) Replacement of the food technology space, with a total value of \$450,000 of which \$391,976 has been spent at balance date;
 - (ii) Replacement of gym lights, with a total value of \$7,500 of which \$6,119 had been spent at balance date;
 - (iii) Fire and Security upgrade project, with a total value of \$120,000, of which \$32,540 had been spent at balance date.
- (Capital commitments at 31 December 2019: \$469,500)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating commitments.

25. Managing Capital

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2020

26. Financial Instruments

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	203,151	275,234	331,790
Receivables	472,711	385,000	482,225
Investments - Term Deposits	1,366,897	1,000,000	1,929,956
Total Financial Assets Measured at Amortised Cost	2,042,759	1,660,234	2,743,971
Financial liabilities measured at amortised cost			
Payables	721,623	480,000	600,303
Finance Leases	64,254	80,000	91,826
Total Financial Liabilities Measured at Amortised Cost	785,877	560,000	692,129

27. Events After Balance Date

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

UPPER HUTT COLLEGE

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired / expires
Garth Johnson	Chairperson	Elected May 2019	IT Manager	May 2021
Judith Taylor	Principal		Principal	
Tania Wilkinson	Parent Rep	Elected May 2013, re-elected June 2016, re-elected May 2019	Community Development Advisor	May 2021
Lily Candy	Student Rep	Elected Sept 2020	Student	Sept 2021
Mackenzie Brewer	Student Rep	Elected Sept 2019	Student	Sept 2020
Tania Jones	Parent Rep	Elected May 2019	Business Coach	May 2021
Mark Brewer	Parent Rep	Elected May 2019	Consultant	May 2021
Jaco Greyling	Parent Rep	Elected May 2019	Senior Customs Officer	May 2021
Bruce Thomas	Staff Rep	Elected May 2019	Teacher	May 2021

UPPER HUTT COLLEGE

Kiwisport Funding

For the year ended 31 December 2020

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2020 the School received funding of \$22,826 (2019: \$22,513) to increase our student participation in the school wide sports and recreation programme.

The funding was spent on subsidising the wages of a full-time Sport Coordinator to enable the widest range of sports opportunities to be presented to our students.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF UPPER HUTT COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Upper Hutt College (the College). The Auditor-General has appointed me, Silvio Bruinsma, using the staff and resources of Deloitte Limited, 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 22, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the College for assessing the College's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. Other Information has not been received by the auditor at the date the audit report is signed. Other information 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.



Silvio Bruinsma
Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand