

UPPER HUTT COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Principal:	Judith Taylor
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Ministry Number:	0250
Accountant / Service Provider:	Accounting For Schools Limited

UPPER HUTT COLLEGE

Annual report - For the year ended 31 December 2022

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UPPER HUTT 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.

Garth Joseph Johnson
Full Name of Presiding Member


Signature of Presiding Member

22 May 2023
Date:

Judith Anne Taylor
Full Name of Principal


Signature of Principal

22 May 2023
Date:

UPPER HUTT 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	11,094,902	10,103,806	10,267,853
Locally Raised Funds	3	283,614	75,646	238,070
Interest Earned		33,143	7,000	10,857
Other Revenue		123,937	5,000	-
		<u>11,535,596</u>	<u>10,191,452</u>	<u>10,516,780</u>
Expenses				
Locally Raised Funds	3	138,346	26,681	104,637
Learning Resources	4	7,638,360	7,544,973	7,442,250
Administration	5	610,661	588,083	582,373
Property	6	2,603,753	2,365,179	2,223,512
Finance Costs		6,600	2,500	4,486
		<u>10,997,720</u>	<u>10,527,416</u>	<u>10,357,258</u>
Net Surplus for the year		537,876	(335,964)	159,522
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>537,876</u></u>	<u><u>(335,964)</u></u>	<u><u>159,522</u></u>

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

UPPER HUTT COLLEGE

Statement of Changes in Net Assets/Equity For the year ended 31 December 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	2,127,993	2,127,993	1,944,884
Total comprehensive revenue and expense for the year	537,876	(335,964)	159,522
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	23,587
Equity at 31 December	2,665,869	1,792,029	2,127,993
Accumulated comprehensive revenue and expense	2,665,869	1,792,029	2,127,993
Equity at 31 December	2,665,869	1,792,029	2,127,993

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 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,009,251	210,883	610,764
Accounts Receivable	8	527,620	425,000	427,554
Funds receivable for Capital Works Projects	17	165,913	-	55,371
GST Receivable		72,010	25,000	50,478
Inventories	9	5,396	4,000	4,288
Investments	10	1,360,859	1,100,000	1,337,159
Prepayments		5,871	-	2,426
		3,146,920	1,764,883	2,488,040
Current Liabilities				
Accounts Payable	12	848,414	575,000	730,462
Finance Lease Liability	15	41,678	32,000	29,380
Funds held for Capital Works Projects	17	73,542	-	183,357
Funds held in Trust	16	217,331	50,000	49,715
Provision for Cyclical Maintenance	14	80,708	250,000	301,242
Revenue Received in Advance	13	234,831	95,000	58,098
		1,496,504	1,002,000	1,352,254
Working Capital Surplus		1,650,416	762,883	1,135,786
Non-current Assets				
Work in Progress		-	40,474	40,474
Property, Plant and Equipment	11	1,164,708	1,171,972	1,067,660
		1,164,708	1,212,446	1,108,134
Non-current Liabilities				
Finance Lease Liability	15	77,855	30,000	32,167
Funds held in Trust	16	3,300	3,300	3,300
Provision for Cyclical Maintenance	14	68,100	150,000	80,460
		149,255	183,300	115,927
Net Assets		2,665,869	1,792,029	2,127,993
Equity		2,665,869	1,792,029	2,127,993

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,864,170	2,363,806	2,583,928
Locally Raised Funds		342,282	13,987	179,038
International Students		283,523	103,163	61,282
Goods and Services Tax (net)		(21,528)	25,482	8,610
Payments to Employees		(1,312,190)	(1,374,051)	(1,123,562)
Payments to Suppliers		(1,495,055)	(1,360,667)	(1,388,832)
Interest Paid		(6,600)	(2,500)	(4,486)
Interest Received		30,332	6,300	11,423
Net cash from/(to) the Operating Activities		684,934	(224,480)	327,401
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(308,466)	(285,312)	(202,666)
Purchase of Investments		16,774	237,159	(10,736)
Net cash from/(to) the Investing Activities		(291,692)	(48,153)	(213,402)
Cash flows from Financing Activities				
Finance Lease Payments		57,986	453	(2,707)
Funds on Behalf of Third Parties		(52,741)	(127,701)	272,734
Furniture and Equipment Grant		-	-	23,587
Net cash from/(to) Financing Activities		5,245	(127,248)	293,614
Net increase/(decrease) in cash and cash equivalents		398,487	(399,881)	407,613
Cash and cash equivalents at the beginning of the year	7	610,764	610,764	203,151
Cash and cash equivalents at the end of the year	7	1,009,251	210,883	610,764

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 2022

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 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 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 14.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

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 11.

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 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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.

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) 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.

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

hi) 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.

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.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

j) 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 are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

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

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

o) Funds Held in Trust

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

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

p) 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.

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 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.

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.

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.

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 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,793,302	2,304,107	2,472,896
Other Government Grants	70,868	59,699	111,032
Teachers' Salaries Grants	6,370,730	6,050,000	5,996,715
Use of Land and Buildings Grants	1,860,002	1,690,000	1,687,210
	<u>11,094,902</u>	<u>10,103,806</u>	<u>10,267,853</u>

The School has opted into the donations scheme for this year. The amount received was \$159,450 (2021: \$147,600).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Fees for Extra-Curricular Activities	147,386	25,896	98,696
Donations & Bequests	4,221	-	32,453
Fundraising & Community Grants	-	-	6,100
Other revenue	2,346	1,000	2,196
Trading	23,051	14,500	26,734
International student fees	106,610	34,250	71,891
	<u>283,614</u>	<u>75,646</u>	<u>238,070</u>
Expenses			
Extra-Curricular Activities Costs	110,789	900	50,370
Trading	(938)	1,500	4,492
International Student - Commissions	11,067	4,500	7,843
International Student - Employee Benefit - Salaries	7,568	5,000	29,043
International Student - Levy	287	1,000	2,879
International Student - Other Expenses	9,573	13,781	10,010
	<u>138,346</u>	<u>26,681</u>	<u>104,637</u>
<i>Surplus for the year Locally raised funds</i>	<u>145,268</u>	<u>48,965</u>	<u>133,433</u>

During the year the School hosted 8 International students (2021: 6)

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	327,732	501,288	342,621
Depreciation	211,414	181,000	212,335
Employee Benefits - Salaries	6,972,049	6,727,285	6,777,542
Information and Communication Technology	102,226	90,000	83,625
Library Resources	4,643	7,900	6,014
Staff Development	20,296	37,500	20,113
	<u>7,638,360</u>	<u>7,544,973</u>	<u>7,442,250</u>

UPPER HUTT COLLEGE

Notes to the Financial Statements For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,647	9,500	10,337
Board of Trustees Expenses	18,981	3,500	4,801
Board of Trustees Fees	4,060	4,500	3,395
Communication	17,611	18,500	19,098
Consumables	60,820	26,000	49,870
Employee Benefits - Salaries	396,338	449,483	413,008
Insurance	6,831	7,000	6,806
Other	78,059	52,600	58,115
Service Providers, Contractors and Consultancy	17,314	17,000	16,943
	<u>610,661</u>	<u>588,083</u>	<u>582,373</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	37,180	32,500	34,362
Consultancy and Contract Services	212,087	218,000	230,673
Cyclical Maintenance Provision	-	70,000	(63,965)
Employee Benefits - Salaries	160,225	130,479	100,533
Grounds	59,340	49,500	59,824
Heat, Light and Water	124,875	102,000	93,576
Rates	7,315	8,900	7,784
Repairs and Maintenance	136,270	56,800	66,943
Security	6,459	7,000	6,572
Use of Land and Buildings	1,860,002	1,690,000	1,687,210
	<u>2,603,753</u>	<u>2,365,179</u>	<u>2,223,512</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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	600	-	600
Bank Current Account	723,291	210,883	326,200
Bank Call Account	285,360	-	283,964
Net cash and cash equivalents for Cash Flow Statement	<u>1,009,251</u>	<u>210,883</u>	<u>610,764</u>

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

Of the \$1,009,251 Cash and Cash Equivalents, \$197,479 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2023 on Crown owned school buildings under the School's Five Year Property Plan.

UPPER HUTT COLLEGE

Notes to the Financial Statements For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	1,581	43,500	27,950
Receivables from the Ministry of Education	-	-	15,152
Interest Receivable	3,611	1,500	800
Teacher Salaries Grant Receivable	522,428	380,000	383,652
	<u>527,620</u>	<u>425,000</u>	<u>427,554</u>
Receivables from Exchange Transactions	5,192	45,000	28,750
Receivables from Non-Exchange Transactions	522,428	380,000	398,804
	<u>527,620</u>	<u>425,000</u>	<u>427,554</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	5,396	4,000	4,288
	<u>5,396</u>	<u>4,000</u>	<u>4,288</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	1,360,859	1,100,000	1,337,159

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2022.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	147,360	-	-	-	(5,542)	141,818
Furniture and Equipment	542,525	74,001	-	-	(65,194)	551,332
Information Technology	184,762	122,261	-	-	(75,571)	231,452
Leased Assets	56,442	95,097	-	-	(36,896)	114,643
Library Resources	42,723	8,348	-	-	(5,427)	45,644
Motor Vehicles	65,020	-	-	-	(19,030)	45,989
Textbooks	28,828	8,756	-	-	(3,754)	33,830
Balance at 31 December 2022	1,067,660	308,463	-	-	(211,414)	1,164,708

The net carrying value of equipment held under a finance lease is \$114,643 (2021: \$56,442).

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	289,941	(148,123)	141,818	289,941	(142,581)	147,360
Furniture and Equipment	1,398,753	(847,421)	551,332	1,324,751	(782,226)	542,525
Information Technology	1,224,591	(993,139)	231,452	1,102,330	(917,568)	184,762
Leased Assets	355,278	(240,635)	114,643	260,181	(203,739)	56,442
Library Resources	66,221	(20,577)	45,644	57,873	(15,150)	42,723
Motor Vehicles	248,783	(202,794)	45,989	248,783	(183,763)	65,020
Textbooks	52,701	(18,871)	33,830	43,944	(15,116)	28,828
Balance at 31 December	3,636,268	(2,471,560)	1,164,708	3,327,803	(2,260,143)	1,067,660

12. Accounts Payable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	215,275	50,000	89,669
Accruals	10,647	10,000	10,337
Employee Entitlements - Salaries	604,329	480,000	575,755
Employee Entitlements - Leave Accrual	18,163	35,000	54,701
	848,414	575,000	730,462
Payables for Exchange Transactions	848,414	575,000	730,462
	848,414	575,000	730,462

The carrying value of payables approximates their fair value.

UPPER HUTT COLLEGE

Notes to the Financial Statements For the year ended 31 December 2022

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
International Student Fees in Advance	203,000	95,000	26,087
Other Student Activity Fees in Advance	31,831	-	32,011
	234,831	95,000	58,098

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	381,702	381,702	485,187
Increase/(Decrease) to the Provision During the Year	-	70,000	(63,965)
Use of the Provision During the Year	(232,894)	(51,702)	(39,520)
Provision at the End of the Year	148,808	400,000	381,702
Cyclical Maintenance - Current	80,708	250,000	301,242
Cyclical Maintenance - Non Current	68,100	150,000	80,460
	148,808	400,000	381,702

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	49,521	32,000	33,451
Later than One Year and no Later than Five Years	86,574	30,000	34,489
Future Finance Charges	(16,562)	-	(6,393)
	119,533	62,000	61,547
Represented By			
Finance Lease Liability - Current	41,678	32,000	29,380
Finance Lease Liability - Non Current	77,855	30,000	32,167
	119,533	62,000	61,547

16. Funds held in Trust

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	217,331	50,000	49,715
Funds Held in Trust on Behalf of Third Parties - Non Current	3,300	3,300	3,300
	220,631	53,300	53,015

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 2022

17. 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	Receipts		BOT Contribution/ (Write-off to Other Revenue)	Closing
2022		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	125,365	-	-	(123,937)	1,428
J Block (Te Manawa)	<i>in progress</i>	(16,455)	-	16,455	-	-
LED Lighting Project	<i>in progress</i>	(17,723)	-	-	-	(17,723)
Library Carpet	<i>in progress</i>	(21,193)	21,779	(740)	-	(154)
Food & Textiles (was Master Planning)	<i>in progress</i>	2,399	145,000	(205,579)	-	(58,180)
Roofing Project	<i>in progress</i>	14,214	69,881	(55,140)	-	28,955
Roof Membranes	<i>in progress</i>	16,710	-	(16,710)	-	-
River Gym Wall Panels	<i>in progress</i>	5,195	-	(1,234)	-	3,961
River Gym Lighting	<i>in progress</i>	631	-	-	-	631
S Block Toilets & Kitchen	<i>in progress</i>	9,149	165,500	(242,574)	-	(67,925)
T5 Foods	<i>in progress</i>	9,694	-	(14,132)	-	(4,438)
Sports Turf	<i>in progress</i>	-	11,600	(3,453)	-	8,147
Re-set Sports Posts	<i>in progress</i>	-	34,760	(4,340)	-	30,420
Drainage	<i>in progress</i>	-	16,337	(19,646)	-	(3,309)
Heating	<i>in progress</i>	-	-	(2,923)	-	(2,923)
Hardware	<i>in progress</i>	-	20,418	(29,048)	-	(8,630)
General Property	<i>in progress</i>	-	-	(2,631)	-	(2,631)
Totals		127,986	485,275	(581,695)	(123,937)	(92,371)

Represented by:

Funds Held on Behalf of the Ministry of Education

73,542

Funds Due from the Ministry of Education

(165,913)

(92,371)

		Opening	Receipts		BOT Contribution/ (Write-off to R&M)	Closing
2021		Balances	from MoE	Payments		Balances
		\$	\$	\$		\$
Fire & Security Upgrade	<i>in progress</i>	(20,540)	96,000	(74,032)	123,937	125,365
J Block (Te Manawa)	<i>in progress</i>	-	-	(16,455)	-	(16,455)
LED Lighting Project	<i>in progress</i>	(135,661)	250,000	(132,062)	-	(17,723)
Library Carpet	<i>in progress</i>	(21,193)	-	-	-	(21,193)
Master Planning	<i>in progress</i>	(25,497)	81,900	(54,004)	-	2,399
Roofing Project	<i>in progress</i>	(6,769)	45,998	(25,015)	-	14,214
Roof Membranes	<i>in progress</i>	-	69,882	(53,172)	-	16,710
River Gym Wall Panels	<i>in progress</i>	5,195	-	-	-	5,195
River Gym Lighting	<i>in progress</i>	631	-	-	-	631
S Block Toilets & Kitchen	<i>in progress</i>	15,716	-	(6,567)	-	9,149
T5 Foods	<i>in progress</i>	13,024	-	(3,330)	-	9,694
Totals		(175,094)	543,780	(364,637)	123,937	127,986

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

18. 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.

19. 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	4,060	3,395
<i>Leadership Team</i>		
Remuneration	694,196	666,987
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	<u>698,256</u>	<u>670,382</u>
Total full-time equivalent personnel	<u>5.00</u>	<u>5.00</u>

There are 8 members of the Board excluding the Principal. The Board held 9 full meetings of the Board in the year. The Board also has 7 members of the Finance & Property committee that meet 8 times per year. As well as these regular meetings, including preparation time, the Presiding Member 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	190 - 200	170 - 180
Benefits and Other Emoluments	-	-

UPPER HUTT COLLEGE

Notes to the Financial Statements For the year ended 31 December 2022

19. Remuneration (cont.)

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	8	9
110 - 120	5	5
120 - 130	2	-
140 - 150	1	1
	<u>16</u>	<u>15</u>

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

20. 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 Actual	2021 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the support staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is yet to receive a final wash up that adjusts the estimated quarterly installments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is confirmed, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

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.

UPPER HUTT COLLEGE

Notes to the Financial Statements

For the year ended 31 December 2022

22. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works:

- (a) Replacement of the food technology space, with a total value of \$450,000 of which \$415,438 has been spent at balance date;
- (b) Replacement of gym lights, with a total value of \$7,500 of which \$6,119 had been spent at balance date;
- (c) Upgrade of the S Block toilets & kitchen, with a total value of \$205,000 of which \$252,425 has been spent at balance date;
- (d) Replacement of drainage, with a total value of \$50,000 of which \$19,646 has been spent at balance date;
- (e) Replacement of hardware, with a total value of \$24,909 of which \$29,048 has been spent at balance date;
- (f) Replacement of heating, with a total value of \$2,923 of which \$2,923 has been spent to date;
- (g) Replacement of sports turf, with a total cost of \$116,000 of which \$3,453 has been spent to date; and
- (h) To re-set sports posts, with a total cost of \$40,000 of which \$4,340 has been spent to date; and
- (i) To upgrade LED lighting, with a total cost of \$285,000 of which \$250,000 has been received and \$267,723 has been spent to date; and
- (j) A food & textiles project, with a total cost of \$1,050,000 of which \$243,100 has been received and \$301,280 has been spent to date; and
- (k) Roof replacement, with a total cost of \$480,000 of which \$115,880 has been received and \$86,925 has been spent to date; and
- (l) River Gym Wall panels, with a total cost of \$6,410 of which \$5,769 has been received and \$1,808 has been spent to date. (Capital commitments at 31 December 2021: \$1,319,355 of which \$593,475 has been spent).

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021: nil).

23. Financial Instruments

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	1,009,251	210,883	610,764
Receivables	527,620	425,000	427,554
Investments - Term Deposits	1,360,859	1,140,474	1,377,633
Total Financial Assets Measured at Amortised Cost	2,897,730	1,776,357	2,415,951
Financial liabilities measured at amortised cost			
Payables	848,414	575,000	730,462
Finance Leases	119,533	62,000	61,547
Total Financial Liabilities Measured at Amortised Cost	967,947	637,000	792,009

24. Events After Balance Date

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

25. Comparatives

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

UPPER HUTT COLLEGE

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired / expires
Garth Johnson	Presiding Member	Re-elected September 2022	IT Manager	September 2025
Judith Taylor	Principal		Principal	
Craig Butler	Parent Rep	Elected Sept 2022		September 2025
Tania Yorwarth	Parent Rep	Elected Sept 2022		Resigned March 2023
Wendy Holmes	Parent Rep	Elected Sept 2022		September 2025
Jo Leiper	Parent Rep	Elected Sept 2022		September 2025
Charlie Beckett	Parent Rep	Co-opted September 2022		September 2025
Bruce Thomas	Staff Rep	Re-elected September 2022	Teacher	September 2025
Mark Brewer	Parent Rep	Co-opted September 2022	Consultant	September 2025
Sofia Johnson	Student Rep	Elected Sept 2022	Student	September 2023
Emily Blackadder	Student Rep	Elected Sept 2021	Student	September 2022
Tania Jones	Parent Rep	Elected May 2019	Business Coach	September 2022
Tania Wilkinson	Parent Rep	Elected September 2018, re-elected May 2019	Community Development Advisor	September 2022
Jaco Greyling	Parent Rep	Elected May 2019	Senior Customs Officer	September 2022

UPPER HUTT COLLEGE

Kiwisport / Statement of Compliance with Employment Policy

For the year ended 31 December 2022

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

In 2022 the School received funding of \$26,485 (2021: \$24,346) 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.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 Upper Hutt College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer an complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.

Independent auditor's report

To the readers of the financial statements of Upper Hutt College for the year ended 31 December 2022

The Auditor-General is the auditor of Upper Hutt College (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 22 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 Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 21 to 36 but does not include the financial statements, and our auditor's report thereon.

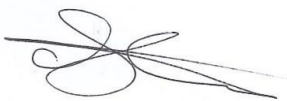
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



UPPER HUTT COLLEGE

Analysis of Variance Report

2022

Strategic Area 1: Learning		Our goal: Continue to improve achievement and successes for all students
Focus	Success Indicators	
To do this, we will: <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 & Evaluation
FOCUS AREA: Review curriculum and pathways offered		
Review curriculum and pathways offered	Review school timetable Continue to implement recommendations from the Curriculum Committee <ul style="list-style-type: none"> review timetable including locked in PD timetable options / models course blocking student graduate profile compulsory BYOD 	A reviewed school timetable was developed that included a 7-period day and a 6-day timetable week. It offered <ul style="list-style-type: none"> alignment of all subjects and options into lines for 4 hours per 'week' PLD as part of the timetable more option time but less core class time for juniors 7 lines for seniors, allowing for term subjects reduced hours per subject for seniors. HoD's did not favour the proposed timetable and changes to the timetable were put on hold. There was a focus on lost teaching time and issues around non-contact and Ako time. At that point of 2022 there was a lot of unknowns – COVID was still impacting on the school, curriculum refresh and realignment of standards were still relatively unknowns for HoDs. <p>Evaluation</p> It will need to be looked at in the near future in light of the curriculum refresh and RAS, and also to review what UHC would now offer. <ul style="list-style-type: none"> Locked-in PD - the proposed timetable had PD locked into the timetable for a full year period. When the proposal was put on hold, so was this action. Timetable options / models – as above Course blocking – Blocking courses in junior English and Social Studies had been proposed and was to be put in place. Staff changes in key areas meant that it didn't have the drivers needed. Student graduate profile – this was not revisited in 2022 compulsory BYOD – this did not occur in 2022 but plans were put in place to ensure all 2023

		Year 9 students would have a device for learning
Implement the Digital Technologies curriculum	DDDO will be implemented across a range of curriculum areas in 2022 with Design Thinking. Computational Thinking will be developed in DGT options. Review of implementation of Digital Tech curriculum as noted in 2021 final outcome that learning objectives for CTDT and DDDO (progress outcomes) are being covered	- Digital Technology has implemented this into their courses and Health is also using the model in junior programmes
Prepare for changes resulting from the NCEA Review	Active participation in TOD NCEA Change days to develop strong teacher understanding of new Achievement standards (NCEA Level 1 & 2) Teachers ready to implement Level 1 in 2023	Successful PD Days held on and off site. Excellent collaboration with other local high schools and some teacher associations. Work focussed on Level 1 not Level 2. Govt announced the delay in implementation until 2024 as a result of Covid disruption.
Prepare for changes and implementation resulting from curriculum refresh	Literacy and Numeracy Aotearoa New Zealand Histories Social Studies	Planning for literacy and numeracy changes underway. The Numeracy and Literacy Co-ordinators were appointed in late 2021 and have started to make preparations for implementation. Literacy, for example, has focussed on key vocabularies in subject areas We are hoping to be involved in pilots/trials in 2023. The new Social Studies curriculum was planned for implementation in Year 9 in 2023 and Year 10 in 2024. Unit plans have been developed and will continue to be developed in 2023, with the acting HOD designing template checklists to ensure all aspects are fully covered. Evaluation This will continue into 2024.
FOCUS AREA: Develop students who are actively engaged, self-managing (lifelong learners)		
Develop and implement systems that emphasise the importance of good attendance and punctuality	Student attendance at all levels is 85% Student lateness is reduced from 2021	Ongoing Covid disruption made it very difficult to gather accurate data on student attendance. The school did roster home year levels and then moved to a reduced 4-period timetable to combat the effect of staff absences. During this time, students were classified as learning at home. This will be a focus in 2023.
Key engagement data is reported Formulate actions to address attendance concerns	HoY & Dean Yr level meetings, SLT, and BOT will receive regular reports on: <ul style="list-style-type: none"> attendance NCEA tracking data 	Year 10 meetings focused on pathways in term 3-4. Year 11 meetings focussed on NCEA tracking in term 3-4.

<p>Review of Ako Time programmes - junior and senior</p>	<p>Review the programmes to ensure the time allocated is being used effectively in promoting school values, key messages and important year-level information</p> <ul style="list-style-type: none"> • collect voice from staff and students • collect info from other schools • have a group of Ako teachers review findings and make suggestions to SLT 	<p>There was a lot of work put into this by the Ako Time Review Committee. Surveys were put out to gather feedback and voice of UHC students and staff. Information on how other schools ran their 'Ako time' programme was gained. Different proposals were looked at, but there were issues that were difficult to resolve – the length of Ako time, loss of teaching time, relief required and the impact on teacher workload (when Ako Time required planning and preparation, that became an issue of teacher contact time).</p> <p>Evaluation Changes to Ako Time is currently still under review. The programme has continued into 2023 in a modified form (shorter time frame). It will be revisited during Term 1 2023.</p>
<p>FOCUS AREA: Develop targeted programmes to address students at risk of not achieving</p>		
<p>Expand the AOP programme to address Level 3 students and their needs</p>	<p>A comprehensive AOP programme covering all 3 senior levels is operating effectively.</p> <ul style="list-style-type: none"> • Level 3 students identified at the start of term 3 and individual education programmes established, at-risk students have targeted careers and pathways advice and guidance 	<p>The AOP (Achievement Opportunity Programme) took place in Term 3 when students identified as being at risk of not succeeding were targeted and required to work on individual programmes when seniors went on study leave prior to NCEA exams starting. Level 1 and 2 students identified worked over this period successfully and were supported by teachers with academic advice and opportunities and also with careers and pathways advice and guidance. Level 3 students were identified as a target group but did not formally belong to the AOP programme.</p> <p>Evaluation The identification of students and their lower achievement levels will continue to be an important factor in improving achievement levels. This is important at Year 13 because of our lower success rates. This will continue to be a goal/target in 2023.</p>
<p>Develop the Maori Achievement Plan</p>	<p>Maori Achievement Plan developed in consultation with staff and community.</p>	<p>The Maori Achievement Plan was not developed as indicated and COVID, and the issues around connecting with whānau and bringing them into the school played some part in this.</p> <p>A plan was developed for at risk students in Year 11 – the programme was named Tāne Pūmanawa and was overseen by the Year 11 Head of Year and Year 11 Dean. 16 Boys were identified and they met regularly as a group during the year 11 study period.</p>

		<p>Whanau of identified students attended a hui to introduce them to the programme and they received regular updates on attendance and achievement.</p> <p>Outcomes report was presented to the Board. Of the 16 students engaged with the programme, - 94% of the students gained NCEA Level 1.</p> <p>Evaluation</p> <p>There will be a demand for this programme in 2023 and it will run again if sufficient staffing is available.</p>
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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
FOCUS AREA: Develop a culture of innovative, reflective, best-practice teaching		
Imbed the revised PGC process with a focus on reflective practice and growth coaching.	New Coaches to be provided PLD through Education Group. Revisit the <i>Professional Standards Quality Practice</i> learning. Develop an SLT PGC process.	This is ongoing into 2023. Moved into 2023 due to COVID disruption and focus on our Digital Fluency PLD. Proposal including 3 models developed.
Ongoing development of working groups	Working Groups continue as part of our ongoing professional learning, particularly around Mana Ōrite mō te Mātauranga Māori and Digital Fluency.	Digital Fluency tuakana group established to support organised PLD time. They helped facilitate <i>Skills Sessions</i> and were available for one-to-one staff support.
Encourage departmental collaboration to improve learner outcomes	Opportunities provided through MOE Accord Days and late start programme working with Core Education (Universal Design for Learning and Digital Fluency).	Very successful. Departments worked together during Skills Sessions and on Accord Days. BYOD is compulsory in Year 9 2023 so Departments continue to work on embedding digital fluency in their programmes. Social Studies Teachers will run Year 9 Digital Induction in the first 2 weeks of Term 1 2023.
FOCUS AREA: Provide effective professional development opportunities		
Target middle leaders, and opportunities for collaborative practice within and across departments.	Middle Leaders collaborate on our PLD priorities (Mana Ōrite mō te Mātauranga Māori, NCEA changes, BYOD / Digital Fluency) through working groups, working with Core	As above. This was built into the structure of the PD provided through Core Education etc.

	Education, sharing good Dept practice during late starts, and MOE Accord Days.	
Develop cultural competence amongst staff and students	<p>Increased use of Te Reo and tikanga Māori in teaching and learning.</p> <p>Staff and student visits to Te Manawa Atea and staff visits to Orongomai (may not occur until 2023.)</p> <p>Staff and students have opportunities to learn our school haka and waiata. Culture Committee (staff and students) organise opportunities for learning about culture.</p>	<p>Ongoing. A small number of teachers were involved in online te reo courses.</p> <p>This did not occur in 2022.</p> <p>Staff continued to learn the school waiata, but there were no opportunities for learning the school haka.</p> <p>Year 9 Orientation programme 2023 will include a waiata learning slot.</p>

Strategic Area 3: Wellbeing		Our goal: To provide a safe, positive learning environment for everyone
Focus	Success Indicators	
<p>To do this, we will:</p> <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 	<p>Successful student and staff wellbeing surveys are completed with positive feedback</p>	
Focus area	Actions	Outcomes
FOCUS AREA: Provide effective guidance processes for teachers and support systems for students		
<p>Provide Guidance Team with ongoing opportunities to develop skills and knowledge to better support students</p>	<p>A programme to develop best practice via Guidance Meetings is developed and implemented by the beginning of Term 2.</p> <p>An Induction Programme for new Deans is implemented and reviewed annually.</p>	<p>Programme for Guidance meetings developed and induction programme for new deans developed. The Dean team was short of two deans (Junior Dean and Year 13 Dean) so there was significant pressure in the junior school.</p> <p>Three new deans for 2023 were appointed at the end of 2022, so the Induction Programme was able to be implemented for these deans, and will carry into 2023.</p>
<p>Ensure a robust PCT/New teacher induction and support programme</p>	<p>Start of year processes to be streamlined and discussed. HC/KC to meet. HC to have regular meetings with PCT's in consultation with HoDs/Deans/HOYs</p>	<p>The SCT (overseeing PCT's) met with the PCTs collectively 2-3 times each term with the aim of contributing to the enhancement of quality teaching practices by providing support for the professional growth through guidance, mentoring and induction.</p> <p>HODs were sent information outlining what their role is and what they need to do to support and guide their PCTs and how that can work with the role of the SCT.</p>

		<p>Progress was made towards connecting HOD and SCT support through sharing of meeting minutes and informal conversations so that if patterns start to present the right support can be put in place from both HOD and SCT. When more support was required for the PCT and HOD, weekly hour meetings were prioritised.</p> <p>Evaluation This induction and support programme will continue into 2023 to ensure it's embedded and to ensure a good start to the large number of PCT1 teachers appointed.</p>
Embed support systems for students eg Peer Mediators, Year 12/13 Tuakana leaders	<p>KC/SM/TC to meet and redesign start of year programme. Year 12/13 leaders work with Ako class programme and run sessions under guidance of SM.</p>	<p>Year 12/13 student leaders were allocated Ako classes to work with and the programme as devised had a reasonable start. Much was learned from the process, and with a new Assistant Principal overseeing Year 9 in 2022, the programme was reviewed and a more robust one put in place for 2023.</p> <p>The Peer Mediation programme was underway during Term 2 and provided low-level mediation for a number of students. Training was completed under the Lead Counsellor.</p> <p>Evaluation Successful development of student leaders in these roles, will continue into 2023.</p>
FOCUS AREA: Develop and implement a UHC Wellbeing Plan		
Develop the UHC school-wide wellbeing Plan that includes initiatives for both students and staff	The Student Wellbeing team and the Staff Wellbeing Committee will contribute to the plan	<p>The Student Wellbeing team was developed during the year and included students at all year levels.</p> <p>The Staff Wellbeing committee reformed and included teachers and support staff meeting more regularly. Different events were planned, including staff whanau breakfasts. A staff 'quiet room' was set up for staff to be able to relax in a quiet and private area. Yoga classes made a comeback but were impacted upon by COVID. A focus on staff managing their own wellbeing with resources and information from the team was a change from previous years.</p>
Continue to develop an attractive and positive physical school environment	- Increased use of Te Reo by staff, in signage around school, communications etc	There was not a noticeable increase in the use of te reo by staff although some have enrolled in te reo courses. Signage around the school was investigated but not implemented. The completion of building resulting from the 2019 fire, and

	<p>Completion of Te Manawa Atea</p> <p>Landscaping plan reviewed in time for commencing in autumn</p>	<p>refurbishment of Te Manawa will mean the property is finally settled, so signage and mapping will be a focus in 2023.</p> <p>Completion of Te Manawa Atea remains elusive. Increasing costs and delays in procuring contractors meant the project started late in 2022 and was still ongoing into 2023. It is expected to be completed by end of Term 1, 2023.</p> <p>Not completed. Landscaping continues to be budgeted for. The school's 10YPP will provide further direction for use of buildings after the new Foods room has been completed. A key part of the landscape plan – school frontage – is dependent on the temporary classroom being removed (as was planned for in 2019!).</p>
Broaden and strengthen Student Leadership positions	A clear structure of student leadership is established which offers opportunities to students at all levels.	Student Council processes for election and structure have been implemented and the Council and Committees met regularly. Student Committees ran a number of school-wide events designed to promote student engagement and having fun. Many students are house leaders.

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 <p>Positive feedback from, and engagement with, families/whanau and community groups/organisations</p>	
Focus area	Actions		Outcomes
FOCUS AREA: Actively promote Upper Hutt College in the community, with a focus on contributing schools			
Continue to develop connections with local schools	Upper Hutt College will host students and schools for UHC events and will have been a presence at contributing schools for various events, thus increasing awareness of UHC - students, curriculum, culture, facilities etc		The college continued to host events for students of contributing schools, including Open Day, Open Evening, Dance and Drama performances.

		The UHC Poly Group performed at Fergusson and Maidstone Intermediate and attended Maidstone Intermediate's cultural evening. The Poly Group were also performers at the end-of-year Upper Hutt school's Cultural Festival, a very positive way to make the connections with primary schools.
FOCUS AREA: Effectively communicate with families/whanau		
School Newsletter / Panui, Facebook, School website, UHC APP, Emails home.	Regular communications with home and wider community established School website and social media, including BOT Instagram	The Newsletter was published twice per term and there was large readership and positive feedback as a result. The school has a presence on social media including Facebook, Instagram – Board and School accounts, as well as Dance and Adventure having accounts. The UHC App was not widely covered but communications home via email were well-received.
Provide opportunities for feedback from families / whanau on aspects of the school	Investigate Me and My School survey	We did not undertake the Me and My School survey. Evaluation This will occur in 2023 and will link in with the wider Upper Hutt Cluster survey.
FOCUS AREA: Foster relationships with key stakeholders including Orongomai Marae, local support groups etc.		
Continue to work on the final stages of Te Manawa Atea development.	Phase 2 of the Te Manawa Mahi Toi Collab Project is completed (pou complete, attached to whare) Te Manawa and the Memorial Garden are officially and appropriately opened / recognised in our school and community.	The pou were completed at the end of 2022 and on display in the staffroom. They have yet to be installed into the whare. Te Manawa Atea and the Memorial Garden will be opened with Te Manawa is completed.
Continue to work with the community to strengthen relationships eg UH Cluster, local workplaces, alt ed etc	Involvement in Cluster workstreams eg Coherent Pathways and Curriculum groups (Local histories)	The Cluster has stopped operating workstreams in 2022. A lot of the work around Coherent Pathways had been completed and the implementation of processes was underway, in particular for us the movement of students from the Intermediates to the college. The cluster aims to strengthen relationships between schools in Upper Hutt so there will be further work in this area in 2023.

Additional Strategic Area		Our goal: To rebuild the Upper Hutt College International student programme	
Focus		Success Indicators	
To do this, we will: (Focus areas) <ul style="list-style-type: none"> re-establish relationships with international student agencies develop new marketing opportunities / materials develop an overall excellent international student experience 		<ul style="list-style-type: none"> sustainable growth in International student numbers for 2022-23 positive feedback from students (exit surveys) 	
Focus area	Actions	Outcomes	
Reconnect with agents/ agencies (focusing on Japan and Germany)	<ul style="list-style-type: none"> Agency agreements updated. New database established Close partnerships resulting in students begin 	The disruption caused by COVID and the limited number of International students allowed us time to review our programme <ul style="list-style-type: none"> - Rebuilding of the whole International Programme was underway. - Agency agreements were updated where required. - Close partnerships with two main German agencies (My Study Choice and Study Nelson) has resulted in students for both 2022 and 2023. - Japanese 1 term market resulted in 5 students in term 3 2022 from OKC and N to Z International agencies. Total FTE - 5.25 for 2022 	
Be a part of the Silver Fern NZ / China initiative	<ul style="list-style-type: none"> Better understanding of the Chinese international student market Relationships with other Wellington schools (International departments) forged Some Chinese students submit applications for enrolment at UHC 	This initiative has been hampered by both ongoing strict Covid restrictions and then large increases in Covid cases in China. We remain part of the Silver Fern initiative and hopeful this will get underway in 2023.	
Improve Global Marketing	<ul style="list-style-type: none"> Attendance at online marketing e.g. zoom webinars when opportunities arise Refreshed International section of school website Regular social media posts Online enrolment applications on school website 	Completed some online marketing opportunities which resulted in 1 student for 2022 and 2 students for 2023 from Germany. Website refreshed and UHC marketing brochure redeveloped. Facebook and Instagram marketing blueprints developed and published. International enrolments moved online via Eschool which streamlines the enrolment system.	
Ensure we offer a high value, high quality experience for international students	<ul style="list-style-type: none"> International students feel welcomed, supported and an integral part of Upper Hutt College 	Feedback from students in exit surveys has been very positive. Will look to introduce termly meetings with bigger student numbers coming in term 1 2023.	

	Positive experiences are reported both at school and in school selected homestays	Comprehensive end of year programme successfully combined with other Wellington schools.
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2022 NCEA Level 1 – 3 Targets & Results

Target 1 Improve on Upper Hutt College NCEA results (from previous year)	Target 2021 Results	Result 2022
NCEA Level 1	90%	83%
NCEA Level 2	85%	81%
NCEA Level 3	76%	65%
University Entrance	41%	33%

Target 2 NCEA Level 1 Literacy and Numeracy	Target	Result
Literacy - % of students at Level 1 gaining Literacy	95%	91%
Numeracy - % of students at Level 1 gaining Numeracy	94%	86%

Target 3 Improve % of students achieving Excellence and Merit endorsements (from previous year)	Target Excellence	2022	Target Merit	2022
NCEA Level 1	20%	18%	28%	21%
NCEA Level 2	11%	16%	14%	20%
NCEA Level 3	10%	9%	18%	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%	70%	93%	82%
NCEA Level 2	86%	69%	64%	82%
NCEA Level 3	78%	45%	75%	64%

KEY – Achieved target