

# UPPER HUTT COLLEGE

## ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



Principal:	Judith Taylor
School Address:	Moonshine Road, Upper Hutt
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Ministry Number:	0250
Accountant / Service Provider:	Accounting For Schools Limited

# UPPER HUTT COLLEGE

Annual financial statements - For the year ended 31 December 2023

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# UPPER HUTT COLLEGE

## Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Garth Johnson

\_\_\_\_\_  
Full Name of Presiding Member



\_\_\_\_\_  
Signature of Presiding Member

27 May 2024

\_\_\_\_\_  
Date:

Judith Taylor

\_\_\_\_\_  
Full Name of Principal



\_\_\_\_\_  
Signature of Principal

27 May 2024

\_\_\_\_\_  
Date:

# UPPER HUTT COLLEGE

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	13,073,696	11,350,069	11,094,902
Locally Raised Funds	3	600,675	312,500	267,086
Interest		127,930	20,000	33,143
Other Revenue		25,884	4,000	140,465
		13,828,185	11,686,569	11,535,596
<b>Expenses</b>				
Locally Raised Funds	3	269,152	140,250	138,346
Learning Resources	4	8,927,201	8,162,256	7,638,360
Administration	5	578,151	516,828	610,661
Property	6	3,104,024	2,509,000	2,603,753
Interest		8,795	5,500	6,600
Loss on Disposal of Property, Plant and Equipment		187	-	-
		12,887,510	11,333,834	10,997,720
<b>Net Surplus for the year</b>		940,675	352,735	537,876
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		940,675	352,735	537,876

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 2023

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Balance at 1 January</b>	2,665,869	2,128,708	2,127,993
Total comprehensive revenue and expense for the year	940,675	352,735	537,876
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	129,755	-	-
<b>Equity at 31 December</b>	<b>3,736,299</b>	<b>2,481,443</b>	<b>2,665,869</b>
Accumulated comprehensive revenue and expense	3,736,299	2,481,443	2,665,869
<b>Equity at 31 December</b>	<b>3,736,299</b>	<b>2,481,443</b>	<b>2,665,869</b>

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	932,207	913,869	1,009,251
Accounts Receivable	8	621,796	475,000	527,620
Funds receivable for Capital Works Projects	17	231,448	-	165,913
GST Receivable		32,119	10,000	72,010
Inventories	9	3,449	4,500	5,396
Investments	10	2,430,382	1,300,000	1,360,859
Prepayments		421,687	-	5,871
		<b>4,673,088</b>	<b>2,703,369</b>	<b>3,146,920</b>
<b>Current Liabilities</b>				
Accounts Payable	12	815,248	775,000	848,414
Finance Lease Liability	15	40,479	45,000	41,678
Funds held for Capital Works Projects	17	108,997	50,000	73,542
Funds held in Trust	16	258,065	35,755	217,331
GST Payable		-	-	-
Provision for Cyclical Maintenance	14	18,575	110,000	80,708
Revenue Received in Advance	13	782,288	350,000	234,831
		<b>2,023,652</b>	<b>1,365,755</b>	<b>1,496,504</b>
<b>Working Capital Surplus</b>		<b>2,649,436</b>	<b>1,337,614</b>	<b>1,650,416</b>
<b>Non-current Assets</b>				
Work in Progress		19,800	-	-
Property, Plant and Equipment	11	1,192,793	1,282,129	1,164,708
		<b>1,212,593</b>	<b>1,282,129</b>	<b>1,164,708</b>
<b>Non-current Liabilities</b>				
Finance Lease Liability	15	62,902	55,000	77,855
Funds held in Trust	16	3,300	3,300	3,300
Provision for Cyclical Maintenance	14	59,528	80,000	68,100
		<b>125,730</b>	<b>138,300</b>	<b>149,255</b>
<b>Net Assets</b>		<b>3,736,299</b>	<b>2,481,443</b>	<b>2,665,869</b>
<b>Equity</b>		<b>3,736,299</b>	<b>2,481,443</b>	<b>2,665,869</b>

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		3,344,566	3,000,069	2,864,170
Locally Raised Funds		755,113	(16,950)	342,282
International Students		419,528	448,700	283,523
Goods and Services Tax (net)		39,893	62,010	(21,528)
Payments to Employees		(1,384,574)	(1,452,078)	(1,312,190)
Payments to Suppliers		(2,120,162)	(1,853,948)	(1,495,055)
Interest Paid		(8,795)	(5,500)	(6,600)
Interest Received		106,960	18,611	30,332
Net cash from/(to) the Operating Activities		1,152,529	200,914	684,934
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(284,307)	(298,417)	(308,466)
Purchase of Investments		(1,069,523)	60,859	16,774
Net cash from/(to) the Investing Activities		(1,353,830)	(237,558)	(291,692)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(16,152)	(19,533)	57,986
Funds Administered on Behalf of Other Parties		10,654	(39,205)	(52,741)
Furniture and Equipment Grant		129,755	-	-
Net cash from/(to) Financing Activities		124,257	(58,738)	5,245
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(77,044)</b>	<b>(95,382)</b>	<b>398,487</b>
Cash and cash equivalents at the beginning of the year	7	1,009,251	1,009,251	610,764
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>932,207</b>	<b>913,869</b>	<b>1,009,251</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

### 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 2023 to 31 December 2023 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 2023

### 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 2023

### 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 2023

### 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 2023

### 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 2023

### 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 2023

### 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	3,235,096	2,950,358	2,793,302
Other Government Grants	109,470	49,711	70,868
Teachers' Salaries Grants	7,315,505	6,500,000	6,370,730
Use of Land and Buildings Grants	2,413,625	1,850,000	1,860,002
	<u>13,073,696</u>	<u>11,350,069</u>	<u>11,094,902</u>

The School has opted into the donations scheme for this year. The amount received was \$161,826 (2022: \$159,450).

### 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Fees for Extra-Curricular Activities	181,316	-	147,386
Fundraising & Community Grants	23,821	-	-
Other revenue	2,282	-	2,346
Trading	9,015	10,800	10,744
International student fees	384,241	301,700	106,610
	<u>600,675</u>	<u>312,500</u>	<u>267,086</u>
<b>Expenses</b>			
Extra-Curricular Activities Costs	144,131	400	110,789
Fundraising & Community Grants Costs	11,135	-	-
Trading	2,147	-	(938)
International Student - Commissions	46,154	43,250	11,067
International Student - Employee Benefit - Salaries	37,992	36,000	7,568
International Student - Levy	2,833	-	287
International Student - Other Expenses	24,760	60,600	9,573
	<u>269,152</u>	<u>140,250</u>	<u>138,346</u>
<i>Surplus for the year Locally raised funds</i>	<u>331,523</u>	<u>172,250</u>	<u>128,740</u>

During the year the School hosted 21 International students (2022: 8)

### 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	435,629	495,080	327,732
Depreciation	236,233	181,000	211,414
Employee Benefits - Salaries	8,122,053	7,333,786	6,972,049
Information and Communication Technology	108,542	105,990	102,226
Library Resources	6,394	10,800	4,643
Staff Development	18,350	35,600	20,296
	<u>8,927,201</u>	<u>8,162,256</u>	<u>7,638,360</u>

# UPPER HUTT COLLEGE

## Notes to the Financial Statements For the year ended 31 December 2023

### 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	10,968	9,500	10,647
Board of Trustees Expenses	6,523	7,500	18,981
Board of Trustees Fees	4,165	5,900	4,060
Communication	17,363	18,300	17,611
Consumables	48,593	21,000	60,820
Employee Benefits - Salaries	402,803	374,728	396,338
Insurance	7,920	7,000	6,831
Other	61,813	55,900	78,059
Service Providers, Contractors and Consultancy	18,003	17,000	17,314
	<u>578,151</u>	<u>516,828</u>	<u>610,661</u>

### 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	41,380	35,500	37,180
Consultancy and Contract Services	217,697	218,000	212,087
Cyclical Maintenance Provision	(6,217)	70,000	-
Employee Benefits - Salaries	129,211	125,000	160,225
Grounds	50,868	48,000	59,340
Heat, Light and Water	142,481	97,000	124,875
Rates	8,246	7,000	7,315
Repairs and Maintenance	99,997	51,500	136,270
Security	6,736	7,000	6,459
Use of Land and Buildings	2,413,625	1,850,000	1,860,002
	<u>3,104,024</u>	<u>2,509,000</u>	<u>2,603,753</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	600	600	600
Bank Current Account	638,944	628,269	723,291
Bank Call Account	292,663	285,000	285,360
Net cash and cash equivalents for Cash Flow Statement	<u>932,207</u>	<u>913,869</u>	<u>1,009,251</u>

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

Of the \$932,207 Cash and Cash Equivalents, \$108,997 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2024 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 2023

### 8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	956	1,500	1,581
Interest Receivable	24,581	5,000	3,611
Teacher Salaries Grant Receivable	596,259	468,500	522,428
	<u>621,796</u>	<u>475,000</u>	<u>527,620</u>
Receivables from Exchange Transactions	25,537	6,500	5,192
Receivables from Non-Exchange Transactions	596,259	468,500	522,428
	<u>621,796</u>	<u>475,000</u>	<u>527,620</u>

### 9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	3,449	4,500	5,396
	<u>3,449</u>	<u>4,500</u>	<u>5,396</u>

### 10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	2,430,382	1,300,000	1,360,859

The carrying value of term deposits longer than 90 days but less than 12 months approximates their fair value at 31 December 2023.



# UPPER HUTT COLLEGE

## Notes to the Financial Statements For the year ended 31 December 2023

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2023						
Buildings	141,818	-	-	-	(5,542)	136,276
Furniture and Equipment	551,332	122,960	(187)	-	(72,443)	601,662
Information Technology	231,452	72,795	-	-	(79,542)	224,705
Leased Assets	114,643	29,031	-	-	(46,654)	97,020
Library Resources	45,644	8,793	-	-	(5,797)	48,640
Motor Vehicles	45,989	-	-	-	(19,030)	26,958
Textbooks	33,830	30,927	-	-	(7,225)	57,532
<b>Balance at 31 December 2023</b>	<b>1,164,708</b>	<b>264,506</b>	<b>(187)</b>	<b>-</b>	<b>(236,233)</b>	<b>1,192,793</b>

The net carrying value of equipment held under a finance lease is \$97,020 (2022: \$114,643).

#### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	289,941	(153,665)	136,276	289,941	(148,123)	141,818
Furniture and Equipment	1,224,186	(622,524)	601,662	1,398,753	(847,421)	551,332
Information Technology	823,389	(598,684)	224,705	1,224,591	(993,139)	231,452
Leased Assets	257,567	(160,547)	97,020	355,278	(240,635)	114,643
Library Resources	75,014	(26,374)	48,640	66,221	(20,577)	45,644
Motor Vehicles	248,783	(221,825)	26,958	248,783	(202,794)	45,989
Textbooks	81,059	(23,527)	57,532	52,701	(18,871)	33,830
<b>Balance at 31 December</b>	<b>2,999,939</b>	<b>(1,807,146)</b>	<b>1,192,793</b>	<b>3,636,268</b>	<b>(2,471,560)</b>	<b>1,164,708</b>

### 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	115,977	278,500	215,275
Accruals	10,968	10,500	10,647
Employee Entitlements - Salaries	664,907	468,500	604,329
Employee Entitlements - Leave Accrual	23,396	17,500	18,163
	<b>815,248</b>	<b>775,000</b>	<b>848,414</b>
Payables for Exchange Transactions	815,248	775,000	848,414
	<b>815,248</b>	<b>775,000</b>	<b>848,414</b>

The carrying value of payables approximates their fair value.

# UPPER HUTT COLLEGE

## Notes to the Financial Statements

For the year ended 31 December 2023

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	17,948	-	-
International Student Fees in Advance	238,287	350,000	203,000
Other Student Activity Fees in Advance	526,053	-	31,831
	<b>782,288</b>	<b>350,000</b>	<b>234,831</b>

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	148,808	148,808	381,702
Increase/(Decrease) to the Provision During the Year	2,983	70,000	-
Use of the Provision During the Year	(73,688)	(28,808)	(232,894)
Provision at the End of the Year	<b>78,103</b>	<b>190,000</b>	<b>148,808</b>
Cyclical Maintenance - Current	18,575	110,000	80,708
Cyclical Maintenance - Non Current	59,528	80,000	68,100
	<b>78,103</b>	<b>190,000</b>	<b>148,808</b>

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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	46,905	45,000	49,521
Later than One Year and no Later than Five Years	68,408	55,000	86,574
Future Finance Charges	(11,932)	-	(16,562)
	<b>103,381</b>	<b>100,000</b>	<b>119,533</b>
<b>Represented By</b>			
Finance Lease Liability - Current	40,479	45,000	41,678
Finance Lease Liability - Non Current	62,902	55,000	77,855
	<b>103,381</b>	<b>100,000</b>	<b>119,533</b>

# UPPER HUTT COLLEGE

## Notes to the Financial Statements For the year ended 31 December 2023

### 16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	258,065	35,755	217,331
Funds Held in Trust on Behalf of Third Parties - Non Current	3,300	3,300	3,300
	<u>261,365</u>	<u>39,055</u>	<u>220,631</u>

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

### 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 Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to Other Revenue)	Closing Balances \$
<b>2023</b>						
Fire & Security Upgrade	<i>in progress</i>	1,428	4,228	(5,141)	-	515
LED Lighting Project	<i>complete</i>	(17,723)	17,723	-	-	-
Library Carpet	<i>complete</i>	(154)	-	-	154	-
Food & Textiles (was Master Planning)	<i>in progress</i>	(58,180)	580,000	(644,382)	-	(122,562)
Roofing Project	<i>in progress</i>	28,955	-	(1,184)	-	27,771
River Gym Wall Panels	<i>in progress</i>	3,961	4,304	(8,758)	-	(493)
River Gym Lighting	<i>in progress</i>	631	-	79	-	710
S Block Toilets & Kitchen	<i>in progress</i>	(67,925)	-	(19,392)	-	(87,317)
T5 Foods	<i>in progress</i>	(4,438)	-	-	-	(4,438)
Sports Turf	<i>in progress</i>	8,147	-	(11,894)	-	(3,747)
Re-set Sports Posts	<i>in progress</i>	30,420	-	(8,361)	-	22,059
Drainage	<i>in progress</i>	(3,309)	-	(411)	-	(3,720)
Heating	<i>in progress</i>	(2,923)	-	-	-	(2,923)
Hardware	<i>complete</i>	(8,630)	8,630	-	-	-
General Property	<i>in progress</i>	(2,631)	-	(3,617)	-	(6,248)
Drainage - Stage 2	<i>in progress</i>	-	63,450	(5,508)	-	57,942
Totals		<u>(92,371)</u>	<u>678,335</u>	<u>(708,569)</u>	<u>154</u>	<u>(122,451)</u>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	108,997
Funds Due from the Ministry of Education	(231,448)
	<u>(122,451)</u>

# UPPER HUTT COLLEGE

## Notes to the Financial Statements

For the year ended 31 December 2023

### 17. Funds Held for Capital Works Projects (cont.)

2022		Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing 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)
<b>Totals</b>		<b>127,986</b>	<b>485,275</b>	<b>(581,695)</b>	<b>(123,937)</b>	<b>(92,371)</b>

### 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.

# UPPER HUTT COLLEGE

## Notes to the Financial Statements For the year ended 31 December 2023

### 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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,165	4,060
<i>Leadership Team</i>		
Remuneration	699,826	694,196
Full-time equivalent members	5.00	5.00
Total key management personnel remuneration	703,991	698,256
Total full-time equivalent personnel	5.00	5.00

There are 9 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	190 - 200
Benefits and Other Emoluments	-	-

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	19	8
110 - 120	10	5
120 - 130	3	2
140 - 150	1	1
	33	16

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:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-

# UPPER HUTT COLLEGE

## Notes to the Financial Statements

For the year ended 31 December 2023

### 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

#### Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

### 22. Commitments

#### (a) Capital Commitments

As at 31 December 2023 the Board had capital commitments of \$693,645 (2022: \$1,326,615) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend to Date	Remaining Capital Commitment
	\$	\$	\$
Fire & Security	121,440	111,713	9,727
Food & Textiles	1,050,000	945,662	104,338
Roofing Project	480,000	88,109	391,891
River Gym Lighting	7,500	6,040	1,460
River Gym Wall Panels	6,410	10,566	4,156
S Block Toilets & Kitchen	205,000	271,817	66,817
T5 Foods	450,000	409,438	40,562
Sports Turf	116,000	15,347	100,653
Re-set Sports Posts	40,000	12,700	27,300
Drainage	50,000	20,057	29,943
Heating	2,923	2,923	-
General Property Consultancy	-	6,248	6,248
Drainage - Stage 2	70,500	5,508	64,992
	<b>2,599,773</b>	<b>1,906,128</b>	<b>693,645</b>

#### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating commitments (2022: nil).

# UPPER HUTT COLLEGE

## Notes to the Financial Statements

For the year ended 31 December 2023

### 23. Financial Instruments

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Financial assets measured at amortised cost</b>			
Cash and Cash Equivalents	932,207	913,869	1,009,251
Receivables	621,796	475,000	527,620
Investments - Term Deposits	2,430,382	1,300,000	1,360,859
<b>Total Financial Assets Measured at Amortised Cost</b>	<b>3,984,385</b>	<b>2,688,869</b>	<b>2,897,730</b>
<b>Financial liabilities measured at amortised cost</b>			
Payables	815,248	775,000	848,414
Finance Leases	103,381	100,000	119,533
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>918,629</b>	<b>875,000</b>	<b>967,947</b>

### 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.

# Independent auditor's report

## To the readers of the financial statements of Upper Hutt College for the year ended 31 December 2023

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 21, which comprise the statement of financial position as at 31 December 2023, 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 2023, 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 27 May 2024. 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 arise from section 134 of the Education and Training Act 2020.

### **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 22 to 46 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

Members of the Board

For the year ended 31 December 2023

<b>Name</b>	<b>Position</b>	<b>How position on Board gained</b>	<b>Occupation</b>	<b>Term expired / expires</b>
Garth Johnson	Presiding member	Re-elected Sept 2022	Adviser ICT	September 2025
Judith Taylor	Principal		Principal	
Craig Butler	Parent Rep	Elected Sept 2022	Manager	September 2025
Wendy Holmes	Parent Rep	Elected Sept 2022	Office Manager	September 2025
Joanne Leiper	Parent Rep	Elected Sept 2022	Accountant	September 2025
Tania Yorwath	Parent Rep	Elected Sept 2022	HR Manager	Resigned 2/3/2023
Bruce Thomas	Staff member	Staff elected	Teacher	September 2025
Sofia Johnson	Student rep	Elected Sept 2022	Student	September 2023
Ryan Grant-Derepa	Student rep	Elected Sept 2023	Student	October 2024
Charlie Beckett	Māori representative to the Board	Co-opted sept 2022	Teacher	September 2025
Mark Brewer	Board member	Co-opted Sept 2022	Manager	September 2025

## **UPPER HUTT COLLEGE**

### **Kiwisport**

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

In 2023 the School received funding of \$27,340 (2022: \$26,485) 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 Director of Sport and a Sports Activator 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 2023 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 and 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
- Meets all Equal Employment Opportunities requirements.

## UPPER HUTT COLLEGE

### Giving effect to Te Tiriti o Waitangi

Upper Hutt College recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi. We do this by:

- working to ensure that our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori
- taking all reasonable steps to make sure instruction is available in te reo Māori and tikanga Māori;
- working to achieve equitable outcomes for Māori students.

Upper Hutt College works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

#### Partnership

Upper Hutt College aims to work in partnership with our local Māori community to support rangatiratanga / self-determination. Key features include:

- The Board co-opted a respected kaumatua and ex-Upper Hutt College teacher who continues to provide important connections and links to Orongomai Marae. He provides a Māori perspective to better help the Board make key decisions and is helping to build their own knowledge of te reo Māori, and te ao Māori.
- Through our kaumatua, we seek the guidance of Orongomai Marae and our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

#### Protection

We work to actively protect and uphold mātauranga Māori, te reo Māori, and tikanga Māori, and ensure they are meaningfully incorporated into the everyday life of our school.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori and support the professional development of a Kaiako from our local community in their teaching journey.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori by providing opportunities for professional development as a whole staff, and for those learning through external providers.

#### Participation

Upper Hutt College has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

- Our Year 9 students and whānau are welcomed into the school with a well-attended powhiri. Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures.

- Our kapa haka rōpū is well-supported and growing under the leadership of our new Kaiako te reo Māori. Our timetable reflects the importance of this rōpū in meeting the needs of our students by providing an hour per week for whānau and whānau and Māori

The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori

- We actively track the academic progress of and with our Māori students and provide opportunities for academic success with specific end-of-year programmes.

## Evaluation of Student Progress & Achievement 2023 NCEA Results

### NCEA Level 1

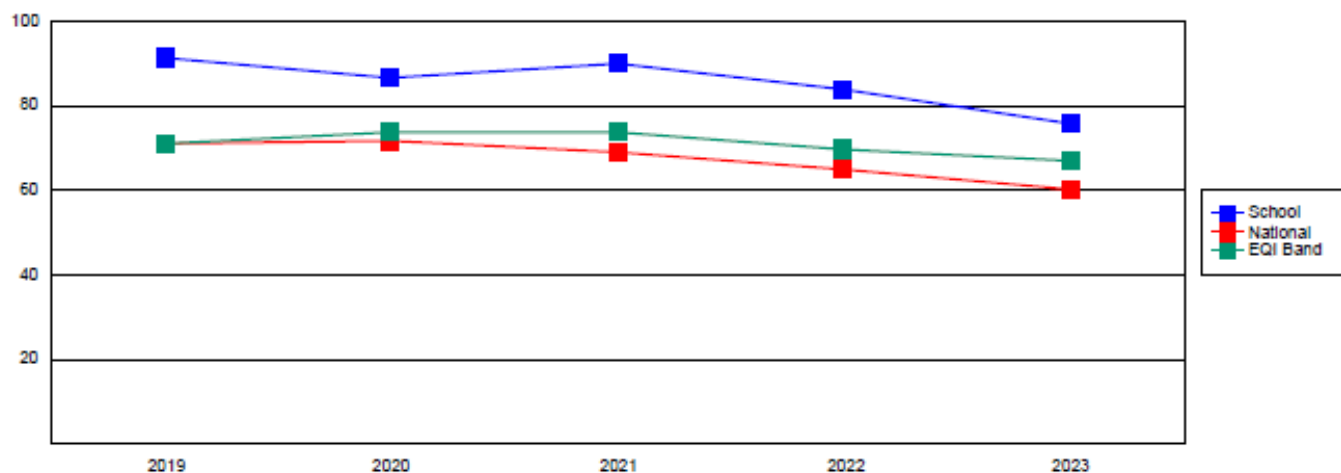
	2023	2022	2021	2020	2019
Total number of eligible students	224	219	216	185	193
Number gaining Level 1	172	180	194	158	176
<b>UHC Year 11 gaining Level 1</b>	<b>77%</b>	<b>84%</b>	<b>90%</b>	<b>87%</b>	<b>91%</b>
National	62%	65	69	72	71
Average EQI Band 2023 - (Prev. Decile 6)	68%	70	73	74	71
<b>UHC Male</b>	<b>70%</b>	<b>82%</b>	<b>89%</b>	<b>90%</b>	<b>88%</b>
National	60%	63	67	70	67
Average EQI Band	68%	69	73	75	70
<b>UHC Female</b>	<b>82%</b>	<b>85%</b>	<b>91%</b>	<b>81%</b>	<b>94%</b>
National	63%	66	72	74	75
Decile 6	69%	70	74	73	72
<b>Literacy</b>					
- UHC	95%	92%	95%	94%	98%
- National	83%	82	84	85	86
- Average EQI Band	88%	87	89	89	89
<b>Numeracy</b>					
- UHC	94%	87%	94%	95%	97%
- National average	82%	81	83	84	83
- Average EQI Band	86%	85	88	88	88
<b>ENDORSEMENTS – Level 1</b>					
- Excellence % (/ Nat / EQI Band)	10% / 17 / 12	18 / 19 / 15	20 / 21 / 15	13 / 21 / 16	17 / 20 / 16
- Merit % (/ Nat / EQI Band)	22% / 31 / 29	21 / 32 / 29	28 / 32 / 29	24 / 32 / 31	22 / 34 / 31
<b>Ethnicity pass rates</b>					
- Asian	87%	91%	100%	92%	96%
- Māori (UHC / Nat / EQI Band)	70% / 52 / 56	70 / 54 / 56	78 / 58 / 62	79 / 61 / 64	90 / 58 / 59
- New Zealand European	79% / 67 / 72	83 / 70 / 73	90 / 74 / 76	89 / 76 / 76	90 / 76 / 74
- Pasifika (UHC/Nat /EQI Band)	78% / 53 / 52	93 / 57 / 58	79 / 62 / 62	80 / 68 / 67	88 / 62 / 60

Source: NZQA Principals Report

NB – EQI Band is School Equity Index Band – Average for UHC

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
<b>UHC</b>	<b>76%</b>	<b>84%</b>	<b>90%</b>	<b>87%</b>	<b>91%</b>	<b>78%</b>	<b>81</b>	<b>80</b>	<b>76</b>	<b>75</b>	<b>74</b>
National average	60%	65%	69	72	71	72	75	74	74	73	71
Decile 6	65%	74%	77	77	76	74	78	77	79	81	78

### Year 11 - NCEA Level 1



## NCEA Level 1 Commentary

- The NCEA Level 1 results were not as good as previous years, but this was not unexpected and follows the drop in the pass rate that occurred in 2022. 77% of students gained NCEA Level 1, 172 out of 224.
- Our results continue to be above the national average (68%) and above the 'Average' EQI band average (69%).
- The drop in UHC rate over the last 2 years is consistent with the drop in national pass rates.
- Both the UHC male and female pass rates showed a decrease on 2022 figures, and both were above the national averages.
- In Literacy and Numeracy, we continue to show good results with 95% and 94% gaining this respectively. This has been a consistent pattern over the last 5 years and compares well with the national averages.
- Endorsements showed a marked drop at Excellence, from 18% in 2022 to 10% last year. Merit endorsements remain consistent over the last 5 years.
- Our ethnicity pass rates are variable. For the last 2 years, 70% of our Māori students have gained Level 1, and this is well done on previous years. But the same pattern is also evident in our Pasifika students and NZ European students.

The 2023 NCEA results continue to show the impact of COVID and other disruptions on UHC. 3 years of lockdowns, absences from school, sickness and the societal impacts, as well as the 2023 teacher shortages and industrial actions have led to the dip in our results, and not unexpectedly or unusually – the national results continue to decline in all markers.

We continue to offer an end-of-year programme – Achievement Opportunity Programme – that allows for students who have not yet gained NCEA Level 1 to remain at school and complete assessments when students sitting externals have gone on study leave. Our Tautoko Korowai programme is similar, being offered in Term 2 for Māori students. Both programmes are successful, especially with our Māori students.

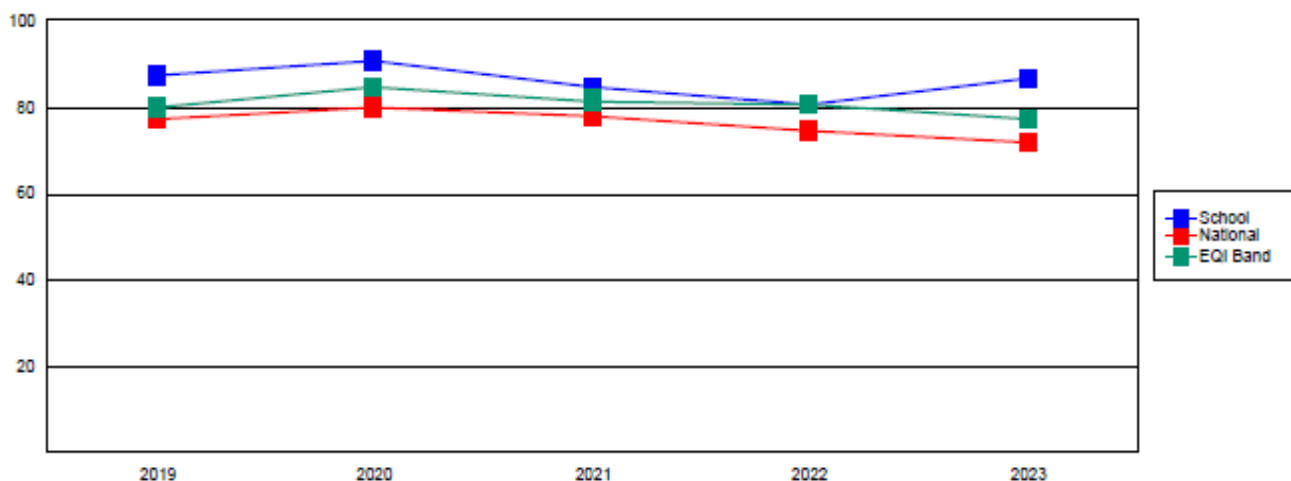
The graph – Year 11 – NCEA Level 1 – gives a simple view of the trends over the last 5 years for UHC, National and Decile / 'Average' EQI schools.

## NCEA LEVEL 2

	2023	2022	2021	2020	2019
Total number of eligible students	188	200	171	186	159
Number gaining Level 2	163	161	143	161	140
<b>UHC Year 12 gaining Level 2</b>	<b>87%</b>	<b>81%</b>	<b>85%</b>	<b>91%</b>	<b>88%</b>
National	73%	75	78	80	78
Average Equity Index Band - (Prev. Decile 6)	79%	80	82	85	81
<b>UHC Male</b>	<b>87%</b>	<b>78%</b>	<b>84%</b>	<b>94%</b>	<b>80%</b>
National	72%	73	76	78	75
Average EQI Band	76%	78	80	83	77
<b>UHC Female</b>	<b>87%</b>	<b>84%</b>	<b>85%</b>	<b>88%</b>	<b>95%</b>
National	75%	77	80	82	80
Average EQI Band	81%	83	84	87	84
<b>ENDORSEMENTS – NCEA Level 2</b>					
- Excellence % (Nat / EQI Band)	10% / 15 / 11	16 / 16 / 12	11 / 18 / 12	14 / 18 / 14	9 / 17 / 13
- Merit % (Nat / EQI Band)	15% / 24 / 20	20 / 25 / 20	15 / 24 / 22	16 / 25 / 22	21 / 26 / 22
<b>Ethnicity pass rates</b>					
- Asian	83%	84%	100	100	64
- Māori (UHC / Nat / EQI Band)	80% / 65 / 70	69 / 64 / 72	72 / 68 / 73	89 / 72 / 77	97 / 69 / 72
- New Zealand European	88% / 78 / 81	82 / 79 / 82	86 / 81 / 84	90 / 83 / 86	90 / 81 / 83
- Pasifika (UHC/Nat/EQI Band)	88% / 65 / 66	64 / 67 / 70	77 / 72 / 71	95 / 77 / 77	93 / 71 / 71

Source: NZQA Principals Report

## Year 12 - NCEA Level 2



### NCEA Level 2 Commentary

- 87% of Year 12 students gained NCEA Level 2, a good increase on 2022 results and in keeping with results of previous years.
- The figure sits well above national (73%) and 'Average' EQI figures.
- The male and female pass rates of 87% were pleasing, especially so for the males as that is often an inconsistent figure. Again, these are well above national averages.
- Endorsements at Level 2 are low at Excellence and Merit level.
- Our ethnicity pass rates were pleasing, with 805 of our Māori students gaining Level 2, a vast improvement from 2022 (69%). Pasifika students also achieved highly (88%)

As with Year 11, the effects of COVID and the issues that this school had with teacher shortages and then industrial action in the first half of 2023 will have impacted on results. However, given these factors, these are pleasing results.

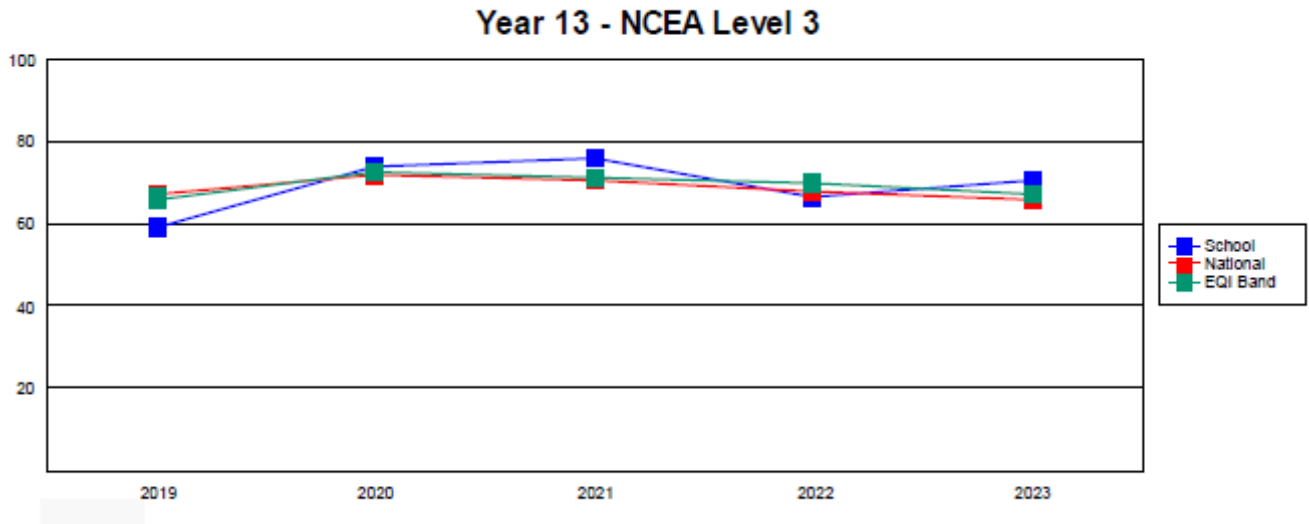
### LEVEL 3

	2023	2022	2021	2020	2019
Total number of eligible students	147	134	162	131	177
Number gaining Level 3	104	87	123	97	103
<b>UHC Year 13 gaining Level 3</b>	<b>74%</b>	<b>66%</b>	<b>76%</b>	<b>74%</b>	<b>59%</b>
National	<b>68%</b>	68	71	72	67
Average Equity Index Band - (Prev. Decile 6)	<b>69%</b>	70	71	73	66
<b>UHC Male</b>	72%	62%	73%	60%	49%
National	65%	65	67	69	62
Average EQI Band	66%	66	66	68	62
<b>UHC Female</b>	75%	71%	78%	86%	69%
National	70%	71	74	76	72
Average EQI Band	72%	74	77	77	70
<b>ENDORSEMENTS – NCEA Level 3</b>					
- Excellence % (/ Nat / EQI Band)	14% / 14 / 11	9 / 15 / 11	10 / 18 / 15	8 / 18 / 15	14 / 15 / 13
- Merit % (/ Nat / Average EQI Band)	21% / 26 / 21	19 / 26 / 22	18 / 26 / 22	19 / 27 / 24	11 / 28 / 24
<b>Ethnicity pass rates</b>					
- Asian	74%	100	91	82	59
- Māori (/ Nat / EQI Band)	63% / 56 / 60	48 / 56 / 60	63 / 59 / 59	73 / 61 / 63	65 / 55 / 55
- New Zealand European	77% / 71 / 71	64 / 72 / 73	79 / 73 / 73	76 / 75 / 75	58 / 71 / 69
- Pasifika (/ Nat / EQI Band)	68% / 60 / 57	75 / 59 / 57	64 / 65 / 61	73 / 69 / 66	44 / 60 / 54
<b>UNIVERSITY ENTRANCE</b>					
Number gaining UE		43	62	52	58



<b>UHC (%)</b>	<b>46%</b>	<b>34%</b>	<b>41%</b>	<b>42%</b>	<b>33%</b>
National average	50%	50	52	53	49
Average EQI Band	47%	49	49	51	45

Source: NZQA Principals Report – roll based achievement NZQA



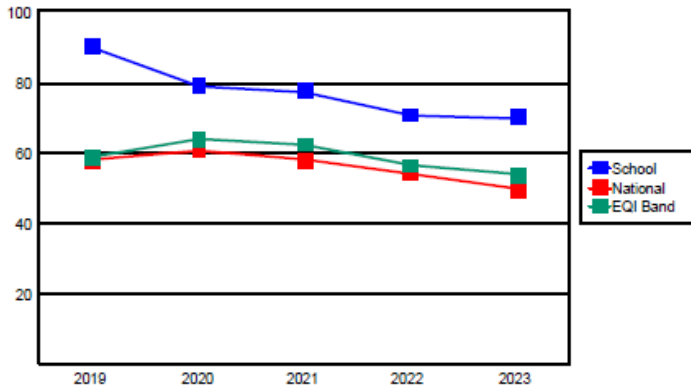
### Commentary on NCEA Level 3

- 74% of Year 13 students gained NCEA Level 3, an increase from 2022 and consistent with the previous 2 years. As with the other pass rates, this too was above the national average (68%) and the 'Average' EQI average (69%).
- The male pass rate was very good (72%) compared to 2022 while the female pass rate remained consistently high (75%).
- Endorsements remain low.
- The pass rate for Māori students was 63%, a solid improvement on 58% the previous year. The Pasifika pass rate is variable because of the size of the cohort.
- THE UE pass rate is low (46%) and this has been an ongoing pattern.

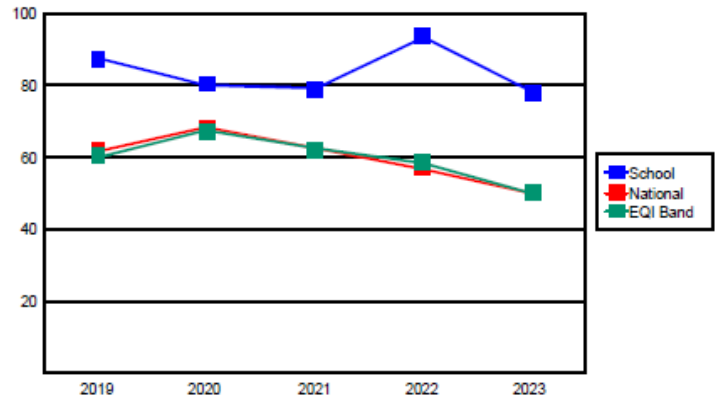
Year 13 remains a year where the academic students will thrive as they prepare for further study at tertiary institutes around the country. However, there are a number of other students who thrive in non-academic pathways, and who experience success in Gateway programmes.

# Māori and Pasifika Results 2019 - 2023

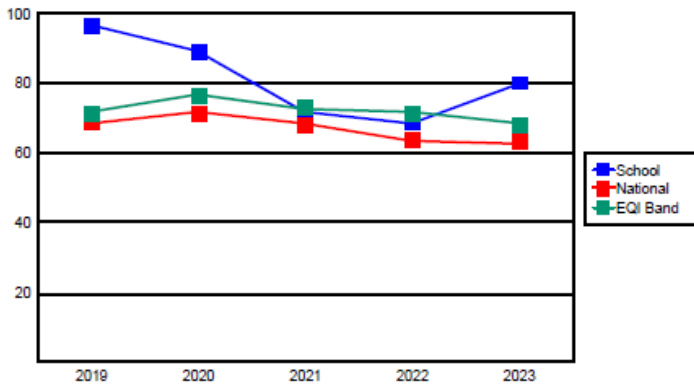
### Year 11 NCEA Level 1 - Māori



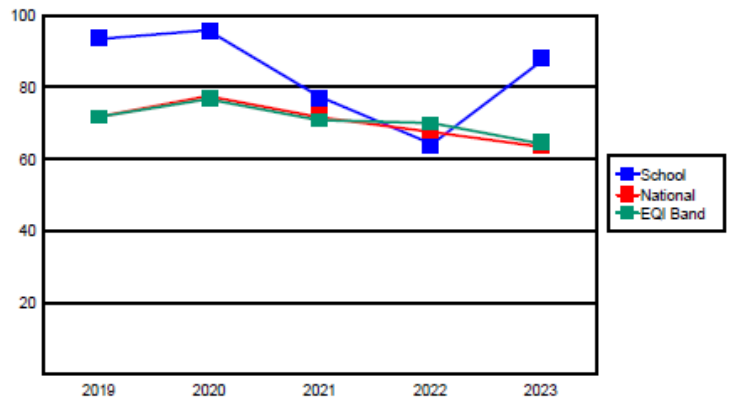
### Year 11 NCEA Level 1 - Pacific Peoples



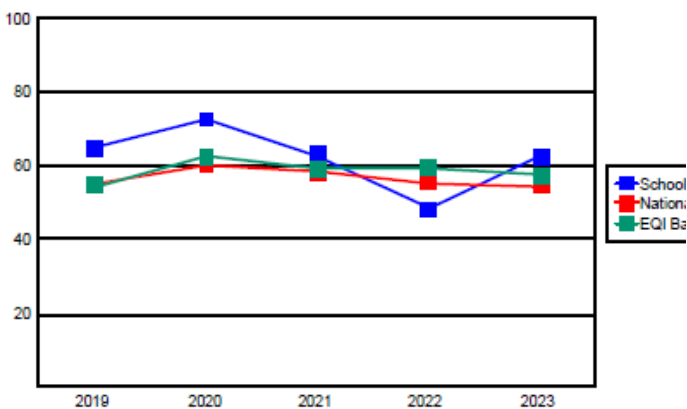
### Year 12 NCEA Level 2 - Māori



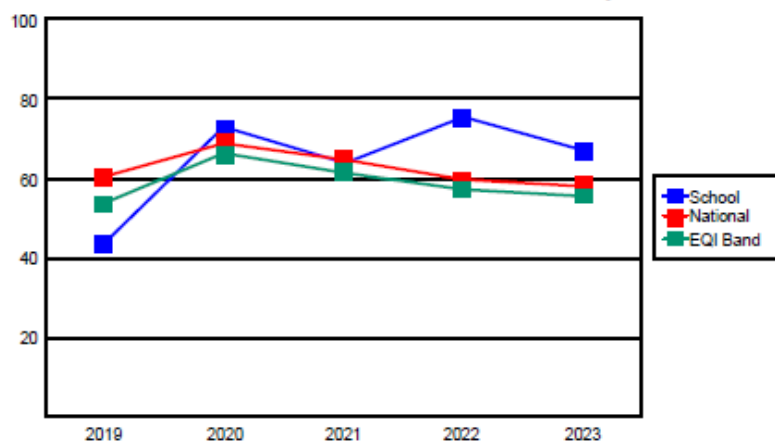
### Year 12 NCEA Level 2 - Pacific Peoples



### Year 13 NCEA Level 3 - Māori



### Year 13 NCEA Level 3 - Pacific Peoples



## Commentary

- These results show the pattern of achievement of our Māori and Pasifika students over time.
- The results will show variability because of the cohort size, usually more significant with Pasifika students.
- Our general aim is to ensure we are tracking above national figures, while also working to ensure these results are the same as our NZ European students.

## Scholarships

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
<b>Number of Scholarships</b>	5	0	2	0	2	1	0	6 + 1 Outstanding	4	1
<b>Number of students</b>	4	5	4	1	1	2	3	4	3	7

4 students gained 5 Scholarships, the most for a number of years:

- One student gained Scholarships in English and Maths
- Another gained a Scholarship in Calculus
- Two students gained Scholarships in English, an exceptional achievement as both were Year 12 students.

## Endorsements – NCEA and Course

### NCEA Endorsements awarded at each level

#### NCEA Achieved with Excellence Endorsement

Year	2023	2022	2021	2020	2019
<b>Level 1</b>	17 - 10%	32 - 18%	38 - 20%	20 - 13%	28 - 17%
<b>Level 2</b>	18 - 10%	25 - 16%	14 - 10%	22 - 14%	13 - 9%
<b>Level 3</b>	14 - 13%	8 - 9%	12 - 10%	8 - 8%	16 - 14%

#### NCEA Achieved with Merit Endorsement

Year	2023	2022	2021	2020	2019
<b>Level 1</b>	37 - 22%	38 - 21%	54 - 28%	38 - 24%	40 - 22%
<b>Level 2</b>	26 - 15%	30 - 20%	21 - 15%	27 - 16%	29 - 21%
<b>Level 3</b>	22 - 21%	18 - 20%	19 - 18%	19 - 20%	12 - 11%

### Commentary

Students will gain an endorsement for a course if (in a single school year), they achieve 14 or more credits at Merit or Excellence level. 3 credits must be from externally assessed standards and 3 credits from internally assessed standards.

Gaining an endorsement is not a school or Department goal but is a goal of individual students.

This is probably an area for further investigation.

## Course Endorsements awarded at each level

Year	2023	2022	2021	2020	2019
10		6 students 6 endorsements  4 Excellence 2 Merit	5 students 5 endorsements  4 Excellence 1 Merit	6 students 6 endorsements  2 Excellence 4 Merit	5 students 5 endorsements  3E, 2M
11	36 Excellence 119 Merit	71 students 183 endorsements  60 Excellence 123 Merit (2 Excellence, 2 Merits at Level 2)	99 students 268 endorsements  76 Excellence 192 Merit	76 students 178 endorsements  57 Excellence 121 Merit (1 Excellence, 2 Merits at Level 2)	71 students 210 endorsement  56 Excellence 154 Merit (4 Excellence at Level 2)
12	47 Excellence 70 Merit	71 students 143 endorsements  59 Excellence 84 Merit	94 Endorsements  24 Excellence 70 Merit	62 students 147 Endorsements  44 Excellence 103 Merit	50 students 103 endorsements  30 Excellence 77 Merit
13	35 Excellence 83 Merit	34 students 94 endorsements  30 Excellence 64 Merit	85 endorsements  21 Excellence 64 Merit	36 students 67 endorsements  13 Excellence 53 Merit	39 students 77 endorsements  27 Excellence 50 Merit

## Course Endorsements per Subject

NCEA Level 1									
	2023			2022			2021		
	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence
Art	6	8	30	8	8	37	11	13	49
Biology	2	1	8	0	5	18	3	5	24
Business Studies	0	5	10	0	1	4	2	8	34
Commerce	0	5	19	0	4	14	2	5	50
Dance	3	4	29	3	3	43	2	4	25
DGT	1	1	11	1	1	7	5	5	36
DVC	0	0	0	-	--	-	0	1	7
Drama	1	4	9	0	7	18	0	9	18
English	2	22	21	14	5	16	20	33	42
FON	4	2	33	2	2	17	2	6	24
Geography	1	3	14	3	8	12	4	9	22
Health	0	1	4	0	3	13	3	15	50
History	0	3	7	6	7	28	4	10	25
Japanese	1	4	71	0	1	13	2	2	67
Māori	0	0	0	0	0	0			0
Math101	8	29	35	11	32	38	10	35	38
Music	0	2	15	0	3	38	0	0	0
Phys Ed101	2	6	36	4	5	18	7	6	45
PED102				0	1	4	1	3	13
Science101	3	14	13	4	20	19	9	32	31
Textiles	2	5	29	4	7	12	0	3	14

NCEA Level 2									
	2023			2022			2021		
	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence
Art Design	3	0	38	0	4	44	2	2	3
Art Painting	6	5	73	5	6	73	4	9	8
Art Printmaking	1	2	21	3	2	45	-	-	-
Biology	1	10	29	2	6	20	1	7	5
Business Studies	1	0	6	1	1	11	-	-	-
Chemistry	5	0	14	4	2	14	1	22	5
Commerce	2	0	17	0	2	29	0	0	0
Computing	1	2	19	3	3	38	1	1	3
Dance	4	1	45	2	3	31	0	0	3
DGT	0	0		0	4	20	0	0	0
Drama	0	6	18	3	7	20	0	2	10
English	8	20	34	14	7	20	4/0	12/1	28
FON	2	0	67	0	2	10	0	1	0
Geography	3	1	8	0	6	16	3	7	2
Health	0	1	8	2	3	14	0	2	1
History	2	5	29	1	5	22	2	3	10
Japanese				1	2	75	3	1	-
Maori				0	0	0	0	0	0
Mathematics	1	11	15	8	5	17	1	10	14
Media	0	5	14	3	2	9	0	2	6
Music	0	1	25	1	0	13	0	0	1
Phys Ed	3	2	22	3	0	16	1	1	2
Photography	1	3	44	0	3	23	2	3	3
Physics	2	4	19	3	9	29	0	5	7
Sports Leadership	0	1	2						
Textiles	1	0	5						

NCEA Level 3									
	2023			2022			2021		
	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence	Excellence	Merit	% gaining Merit or Excellence
Art Design *		2	22	0	1	9	0	2	
Art Painting *	2	1	60	0	2	33	1	5	
Art Printmaking		4	36	1	4	50	-	-	
Biology	3	3	22	0	5	28	0	2	
Chemistry	1	4	23	0	1	11	0	2	
Classics		2	11	2	2	18	2	6	
Commerce *		1	17	0	0	0	-	-	
Dance	1	2	30	0	0	0	0	0	
DGT		5	29	1	0	8	0	5	
Drama	2	9	31	0	0	14	0	5	
DVC									
English	8	13	41	5	9	35	7	8	
FON	2		17	-	-		2	0	
Geography	1	5	16	0	4	11	0	5	
Health		3	25	0	1	25	0	1	

History	2	2	31	3	4	37	0	5	
Japanese *	1		33	-	-	-	-	-	
Te Reo Māori				-	-	-	-	-	
Maths (Calc)		5	15	2	1	10	0	2	
Maths (Stats)	3	10	21	3	2	12	4	5	
Media	4	2	35	1	2	21	4	7	
Music		2	33	0	0	0	0	1	
Phys Ed	3	1	27	0	1	8	1	0	
Photography *		2	25	1	0	11	1	2	
Physics	2	6	30	0	4	25	0	3	

\* Class size fewer than 10

### Course Endorsements per Subject

In terms of courses that gained Merit and Excellence endorsements, the details around that are in the tables above – *Course Endorsements per Subject*. NCEA Level 1 is broken down to show the number of Merit and Excellence endorsements and the percentage of students in the course that gained one of these. It shows the results over the last 3 years.

- At Level 1, Art, Food & Nutrition, PED and Maths101 had over 30% of their students gain a course endorsement. Japanese, with smaller numbers had 71% gain an endorsement. Student in English and Maths gained the highest number of Merit endorsements. Over the last 3 years, there is a consistency in the results of Art and Maths101.
- At Level 2, a number of subjects had over 30% of students gaining a Merit or Excellence result – Art (Design, Printmaking, Photography), Dance, English, Food& Nutrition. The Art results have been consistent for the 3 years. Of note is the number of student in English who have gained a Merit Endorsement – 20, and the consistency of this over the last 3 years.
- At Level 3, the number of students gaining an endorsement was considerably more than in 2022 and 2021 and the subjects that had over 25% gain an endorsement were Art (Painting, Printmaking Photography), Dance, DGT, Drama, English, Health, History, Japanese, Media, Music, and Physics. Art continues to give great results, but it is English that produced the most endorsements.

## 2023 NCEA Level 1 - 3 Targets & Results

<b>Target 1</b> <b>Improve on Upper Hutt College NCEA results (from previous year)</b>	<b>Target 2022 Results</b>	<b>Result 2023</b>
NCEA Level 1	83%	77%
NCEA Level 2	81%	87%
NCEA Level 3	65%	74%
University Entrance	34%	46%

<b>Target 2</b> <b>NCEA Level 1 Literacy and Numeracy</b>	<b>Target</b>	<b>Result</b>
	Literacy = 91%	95%
	Numeracy = 86%	94%

<b>Target 3</b> <b>Improve % of students achieving Excellence and Merit endorsements (from previous year)</b>	<b>Target Excellence</b>	<b>2023</b>	<b>Target Merit</b>	<b>2023</b>
NCEA Level 1	18%	10%	21%	22%
NCEA Level 2	16%	10%	20%	15%
NCEA Level 3	9%	14%	19%	21%

<b>Target 4</b> <b>Improve achievement of UHC Maori and Pasifika students to UHC NZ European students (from previous year)</b>	<b>Target</b>	<b>Result - Maori</b>	<b>Result - Pasifika</b>	<b>Result - NZ European</b>
NCEA Level 1	83%	70%	78%	79%
NCEA Level 2	82%	80%	88%	88%
NCEA Level 3	64%	63%	68%	77%

**KEY – Achieved target**



# **UPPER HUTT COLLEGE**

## **Analysis of Variance Report**

**2023**



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"> <li>Review curriculum and pathways offered</li> <li>Develop students who are actively engaged, self-managing (lifelong learners)</li> <li>Develop targeted programmes to address students at risk of not achieving.</li> </ul>		<ul style="list-style-type: none"> <li>A comprehensive curriculum plan is developed with changes to be implemented</li> <li>Students are engaged in and managing their own learning and achieving successful outcomes, measured through               <ul style="list-style-type: none"> <li>attendance rates</li> <li>NCEA pass rates</li> <li>students developing and managing their individual learning plans</li> </ul> </li> <li>Achieve equitable and excellent outcomes for all students</li> </ul>	
Focus Area	Actions	Outcomes & Evaluations	
FOCUS AREA: Review curriculum and pathways offered			
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 2024.	Ongoing Professional Development around change days with focus on NCEA Level 1. Extra year of preparation useful although there were still issues with delays in information from Ministry.  Teachers were ready to implement the changes in 2024.	
Prepare for changes and implementation resulting from curriculum refresh	Changes introduced and support provided by <i>Literacy</i> and <i>Numeracy</i> Coordinators <i>Aotearoa New Zealand Histories</i> introduced into Social Sciences curriculum <i>Social Sciences</i> teachers well-informed about upcoming changes in this area.	Work continued on implementing Literacy Plan with support of Literacy Coordinator and Literacy team – see further comment in Strategic Area 2: Teaching  Implementation of new Social Studies undertaken successfully in Year 9. Further development of Unit Plans continued despite changes in Faculty leadership and responsibilities.	
Review curriculum and pathways offered	Evaluation of Chromebooks for Year 9 students to be completed and presented to Board to inform decision-making for 2024	This did not take place due to workload pressures at the end of the year. However, there were a range of benefits from having every Year 9 student with a Chromebook: <ul style="list-style-type: none"> <li>- greater certainty for teachers around students having a device, therefore planning of lessons easier, and using digital tools became embedded</li> <li>- literacy strategies and tools easier to use in junior classes</li> </ul>	

		<ul style="list-style-type: none"> <li>- senior classes had greater accessibility to existing COWs with one year level removed from booking system</li> <li>- Board decision to continue offering chromebooks to Year 9 students in 2024 well-received by staff.</li> </ul>
<b>FOCUS AREA: Develop students who are actively engaged, self-managing (lifelong learners)</b>		
<p>Develop and implement systems that emphasise the importance of good attendance and punctuality</p> <p>Key engagement data is reported</p> <p>Formulate actions to address any attendance concerns</p>	<p>Student attendance at all levels is 85% Student lateness is reduced from 2022</p> <p>HoY &amp; Dean Year level meetings, SLT, and BOT will receive regular reports on:</p> <ul style="list-style-type: none"> <li>• attendance</li> <li>• NCEA tracking data</li> </ul> <p>Roll out weekly attendance reporting (email) to parents</p> <p>ERO Evaluation data collection (Term 2) completed</p>	<p>- The start of 2023 was very disrupted, initially from teacher absences and vacancies and the lack of relief teachers, led to reducing the timetable to 4-period days for much of Term 1. PPTA industrial action as they took action to settle their Collective Agreement included strike action and a ban on teachers providing relief cover, further disrupted the start of the year.</p> <p>Consequently, the start of the year disruption, along with the increased level of student anxiety and mental health issues meant attendance was erratic in individuals and across year levels.</p> <p>New systems to advise parents of individual student attendance were introduced with regular emails home.</p> <p>In general, attendance reports received from the ministry (Every Day Matters) showed that attendance compared with national and like-school benchmarks varied term by term</p> <ul style="list-style-type: none"> <li>- Term 1 attendance had 60% of all students attending regularly, but those figures would be inflated because of the reduced timetable we were operating</li> <li>- Term 2 attendance had 43% of all students attending regularly, higher than co-ed, Wellington and national figures.</li> <li>- Term 3 attendance had 40% of all students attending regularly, again higher than co-ed and Wellington area, equal to all NZ schools</li> </ul> <p>ERO evaluation data collection in Term 2 was completed.</p>
<p>Review of Ako Time programmes - junior and senior</p>	<ul style="list-style-type: none"> <li>• Senior students have developed self-managing skills around</li> </ul>	<p>The Ako Time programme was put on hold during Term 2 due to teacher industrial action around the length of Ako Time and</p>

	<p>attendance and tracking of their own academic progress</p> <ul style="list-style-type: none"> <li>• Junior students are developing self-managing skills specific to year level</li> <li>• Year 10 students start pathway planning (for senior years)</li> <li>• Increased student engagement during Ako Time</li> <li>• Discussions to be held in Term 3 in SLT and staff briefing.</li> <li>• List of questions and concerns from staff to be addressed.</li> </ul>	<p>the teaching component contained in the programme. However, within the constraints of shorter Ako times, there were still actions of attendance and academic tracking, pathway planning, and student engagement, especially in the junior school.</p> <p>Review occurred at the end of the year for 2024 implementation.</p>
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**FOCUS AREA: Develop targeted programmes to address students at risk of not achieving**

<p>Review Kickstart programmes as offered during 2023</p>	<ul style="list-style-type: none"> <li>• Review of termly programmes</li> <li>• Review of mentoring programme</li> </ul>	<p>2023 was the first year that Kickstart was integrated into the workings of Upper Hutt College, working closely with the counsellors, guidance team and students. A team of on-site youth workers delivered a variety of programmes, one-on-one mentoring, and involvement in school activities.</p> <ul style="list-style-type: none"> <li>- 28 separate programmes were offered over the 4 terms, involving 302 students. 47 students were provided mentoring.</li> <li>- Bringing Kickstart into the school was a new initiative and not without its challenges as we both navigated this new relationship, and our procedures and structures.</li> <li>- A review of the year will lead to embedding Kickstart into the school in 2024 with tweaks, changes, and further developments. These will include: <ul style="list-style-type: none"> <li>- review of the mentoring system and mentored students' needs</li> <li>- improving communications between Kickstart and the college</li> <li>- refining the selection of students entered into programmes and developing processes to ensure effectiveness of programmes and impact on students.</li> </ul> </li> </ul>
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<b>Strategic Area 2: Teaching</b>		<b>Our goal: To promote excellence in teaching</b>	
<b>Focus</b>		<b>Success Indicators</b>	
To do this, we will: <ul style="list-style-type: none"> <li>• Develop a culture of innovative, reflective, best-practice teaching</li> <li>• Provide effective professional development opportunities</li> </ul> Implement school-wide literacy and digital fluency practices		Teachers will: <ul style="list-style-type: none"> <li>• Continue with effective teacher professional development</li> <li>• Integrate a wide range of teaching strategies to engage learners</li> </ul>	
<b>Focus area</b>	<b>Actions</b>	<b>Outcomes</b>	
<b>FOCUS AREA: Develop a culture of innovative, reflective, best-practice teaching</b>			
Embed the revised PGC process with a focus on reflective practice and growth coaching.	New Coaches to be provided PLD through Education Group.	PGC processes further embedded although changes to the processes not carried out due to changes in oversight of area.	
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).	No specific new collaborations on a significant scale occurred during the year. Departments more focussed on preparations for NCEA changes in the senior school and implementing literacy strategies in the junior school.	
<b>FOCUS AREA: Provide effective professional development opportunities</b>			
Target middle leaders, and opportunities for collaborative practice within and across departments.	PLD priorities <ul style="list-style-type: none"> <li>• Mana Ōrite mō te Mātauranga Māori</li> <li>• NCEA change Days,</li> <li>• Digital Fluency &amp; Literacy</li> </ul>	As noted earlier, priority for teachers was preparation for NCEA changes at Level 1, especially with delays in information coming into the school in many subject areas. Change days were well utilised and information-sharing between UHC and other schools was encouraged. Work continued on developing teacher skills in digital fluency and literacy as noted elsewhere.	
Develop cultural competence amongst staff and students	Increased use of Te Reo and tikanga Māori in teaching and learning.  Staff and students have opportunities to learn our school haka and waiata.  Cultural Committee (staff and students) organise opportunities for learning about culture.	Year 9's were introduced to the school haka in their Orientation programme at the start of the year, together with a talk by the school kaumatua about Te Manawa Atea. Staff have been learning the school waiata previously but the start of year disruptions, and a change in the Kaiwhakaako Reo Māori meant that wider learning for students didn't take place.	

		Cultural Committee continued to work with students to oversee Matariki celebrations and coordinate Pacific Language week celebrations.
<b>FOCUS AREA: Implement school-wide literacy and digital fluency practice</b>		
<p>Provision of resources for Literacy Co-ordinator eg non-contact time, connections with external providers</p> <p>Provision of Moe PLD funding for Literacy support</p> <p>Development of appropriate plans to improve literacy teaching and learning – school-wide and Department-specific</p> <p>Provision of PD time to discuss and embed strategies</p>	<p>Development of school-wide approach to improving literacy teaching and learning</p> <p>Teachers embedding effective literacy and digital fluency practice in everyday teaching and learning across all curriculum areas</p> <p>Teachers and learners using digital technologies to remove barriers to learning and improve engagement in learning</p>	<p>Year 9 and 10 quantitative data – AsTTLe, Year 7 PAT results - analysed to determine areas of need. Local Intermediates consulted re their literacy needs.</p> <p>Staff confidence in teaching specific aspects of literacy determined through staff meetings</p> <p>Plan developed in consultation with PLD provider (Jenny Dittmer) and included:</p> <p>5 key literacy strategies (SPEED) developed:</p> <ul style="list-style-type: none"> <li>○ Skim and scan reading</li> <li>○ PEEL paragraph structure</li> <li>○ Essential subject specific vocab</li> <li>○ Editing of common errors</li> <li>○ Digital literacy supports</li> </ul> <p>- Implementation of strategies across school, including senior school.</p> <p>- Department representatives as part of the UHC literacy team</p> <p>- regular communications and reminders to staff about literacy strategies</p> <p>- development of multi-faceted approach (including digital fluency) to get school-wide penetration</p> <p>- Literacy team undertook classroom observations to gain evidence of literacy strategies being used in classes (it was). Students also interviewed on use of strategies</p> <p>- Ongoing staff PLD occurred to build staff capacity and skills to teach aspects of literacy.</p> <p>- PGC focus for all teachers to include a literacy focus put in place</p> <p>- Staff / Department /PLD meetings ongoing for sharing effective practice</p> <p>- Jenny Dittmer worked with Departments to unpack AssTLe data to</p>

		<p>enable teachers to target specific aspects of literacy.</p> <p>All Year 9 students have access to their own chromebook, provisioned by Board to ensure equitable access to devices by all students.</p> <ul style="list-style-type: none"> <li>- A digital induction for all Year 9's took place in the first 2 weeks of school</li> <li>- Year 9 students observed using their chromebooks in daily learning.</li> <li>- increased use of assistive technology for learning and assessment, including the use of Education Perfect and headphones</li> </ul> <p>Although too early to tell just yet, an increased awareness by teachers and wider use of literacy strategies and digital tools by students.</p>
	Improvements in student achievement in all contexts across the curriculum	

<b>Strategic Area 3: Wellbeing</b>		<b>Our goal: To provide a safe, positive learning environment for everyone</b>	
<b>Focus</b>		<b>Success Indicators</b>	
<p>To do this, we will:</p> <ul style="list-style-type: none"> <li>• Provide effective guidance processes for teachers and support systems for students</li> <li>• Develop and implement a UHC Wellbeing Plan for students and staff</li> </ul>		Successful student and staff wellbeing surveys are completed with positive feedback	
<b>Focus Area</b>	<b>Actions</b>		<b>Outcomes &amp; Evaluations</b>
<b>FOCUS AREA: Provide effective guidance processes for teachers and support systems for students</b>			
Provide Guidance Team with ongoing opportunities to develop skills and knowledge to better support students	<p>An Induction Programme for new Deans is implemented and reviewed annually. New Deans attend external professional development</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 the 3 new 2023 Deans was successfully implemented which included them attending external professional development. A review was held at the end of the year and small changes implemented in 2024.</p> <p>This programme was not developed but there were changes in the Guidance meetings. A focus for 2024.</p>

Ensure a robust PCT/New teacher induction and support programme	Start of year processes to be streamlined and discussed.	Start of year processes for new teachers modified slightly as large number of new teachers for 20243. Excellent programme with PCT's undertaken by SCT, supplemented by some attending external PD.
Embed support systems for students eg Peer Mediators, Year 12/13 Tuakana leaders	New programmes developed / embedded into start of year programme	Year 12/13 Tuakana Leader programme that starts the year with Year 9 Ako classes again a popular service option for seniors. Programme had minor changes and continues to provide successful support for new students to the school.
<b>FOCUS AREA: Develop and implement a UHC Wellbeing Plan</b>		
Develop the UHC school-wide Wellbeing Plan that includes initiatives for both students and staff	Embed Student Wellbeing Committee and develop their Kaupapa within school  Ongoing refinement of Wellbeing Plan	Student Wellbeing Committee well established with a good number of senior and junior participants. Their key project – Mental Health Awareness Week in Term 3 - is a popular event providing a range of activities for all students in the school. Development of leadership within the committee is a key factor in its success.  Wellbeing Plan for staff refined over the course of the year and offering popular activities for staff as well as opportunities to provide for others eg partnering with Foster Hope for Christmas gifts for children, staff whanau breakfasts each term and collections for Upper Hutt Foodbank.
Continue to develop an attractive and positive physical school environment	Increased use of Te Reo by staff, in signage around school, communications etc  Completion of Te Manawa Atea  Landscaping plan reviewed in time for commencing in autumn	Some increase in use of te reo by staff and in key documents including the Strategic Plan. A small number of staff took part in the Takatu- Te Ahu o te Reo Māori programme to develop their te reo skills.  Key builds in the school took (and are taking) much longer to complete than expected with the Foods room finally open in Term 3. Areas of Te Manawa were still not completed at the end of the year. This has held up plans for development of the area between Foods and Te Manawa.  This was not completed in 2023.

Broaden and strengthen Student Leadership positions	A clear structure of student leadership is established which offers opportunities to students at all levels.	Structure of student leadership clarified with Student Council strengthened. Junior Leadership teams developed and given responsibilities to organise and run schoolwide events.
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<b>Strategic Area 4: Community Partnerships</b>	<b>Our goal: To build positive relationships between UHC and the wider UHC community</b>
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Focus	Success Indicators
<p>To do this, we will:</p> <ul style="list-style-type: none"> <li>Actively promote Upper Hutt College in the community, with a focus on contributing schools</li> <li>Effectively communicate with families/whanau</li> <li>Foster relationships with key stakeholders including Orongomai Marae, local support groups etc.</li> </ul>	<ul style="list-style-type: none"> <li>UHC will have a close relationship with contributing schools with increasing numbers of students attending UHC</li> <li>Positive feedback from, and engagement with, families/whanau and community groups/organisations</li> </ul>

Focus area	Actions	Outcomes
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<b>FOCUS AREA: Actively promote Upper Hutt College in the community, with a focus on contributing schools</b>		
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Continue to develop connections with local schools, increasing awareness of UHC - students, curriculum, culture, facilities etc	Upper Hutt College will host students and schools for UHC events and will have a presence at contributing schools for various events	<p>We continued to maintain connections with local schools, starting with Board involved in Upper Hutt Cluster-wide annual meetings, to the principal's involvement in the UHPA with other principals.</p> <p>We combine with local colleges to field a number of sports teams – Heretaunga College for rugby and cricket, St Pats for hockey.</p> <p>Cultural events will also see a presence from Upper Hutt College, eg Kapa Haka at the Upper Hutt Cultural Festival and Music collaborating with Heretaunga College for a brass and woodwind tutorial.</p> <p>We continued to have our students front enrolment presentations at the Intermediate schools. One local primary school had our senior SPO students coaching their students and also had members from our Personalised Learning class reading to their classes. Year 8 students from the two</p>
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		Intermediate schools enjoyed matinee performances from our Year 11 Drama classes
<b>FOCUS AREA: Effectively communicate with families/whanau</b>		
Consistent use and distribution of school Newsletter / Panui, school website, Facebook, UHC APP, Emails home.	Regular communications with home and wider community established School website and social media, including BOT Instagram	The school Newsletter/Panui was published two times per term, supplemented by the school website, Facebook page and Board Instagram page. The UHC app is not as widely used as before. Contact between Ako teachers and home is encouraged, and Parent Teacher meetings are well attended.
Provide opportunities for feedback from families / whanau on aspects of the school	Complete Me and My School survey	This did not take place in 2023.
<b>FOCUS AREA: Foster relationships with key stakeholders including Orongomai Marae, local support groups etc.</b>		
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 the whare)  Te Manawa and the Memorial Garden are officially and appropriately opened / recognised in our school and community.	The 4 pou, completed by students, was attached to the whare during the year – the next step in completion of the whareniui.  Due to the delay in completion of Te Manawa we have not had an official opening yet.
Continue to work with the community to strengthen relationships eg UH Cluster, local workplaces, Koraunui Alt Ed etc	Involvement in Cluster workstreams eg AP/DP, Student Leadership, Secondary/Intermediate relationship groups	The college is strong in its connections within the UH Cluster, including involvement at principal and AP/DP level. We maintain connections with local businesses as part of the school's Gateway programme and with our Technology Faculty (Engineering classes). Regular visits and communication with Koraunui Alt Ed were a feature of 2023, providing greater connection and oversight of UHC students at Koraunui.

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"> <li>re-establish relationships with international student agencies</li> <li>develop new marketing opportunities / materials</li> <li>develop an overall excellent international student experience</li> </ul>		<ul style="list-style-type: none"> <li>sustainable growth in International student numbers for 2022-23</li> <li>positive feedback from students (exit surveys)</li> </ul>	
Focus area	Actions		Outcomes
Reconnect with agents/ agencies (focusing on Japan and Germany)	Restart overseas marketing programme Marketing trip to Germany Term 3		Positive relationships establishing with agencies in both markets, especially Germany. These markets currently dominate our student intake and we need to continue to nurture these relationships. 3 students were a direct result of marketing trip to Germany.
Improve Global Marketing	Attendance at online marketing e.g. zoom webinars when opportunities are presented. Refreshed International section of school website Regular social media posts Online enrolment applications on school website		Online marketing opportunities with three agencies occurred. One German agency (mystudychoice) has proved very successful with students choosing UHC as a direct result of the online presentation. Regular social marketing posts on Facebook and Instagram occur. All international enrolments are now online which integrates with the school SMS system.
Ensure we offer a high value, high quality experience for international students	International students feel welcomed, supported and an integral part of Upper Hutt College Recruitment of new, high quality homestays Positive experiences are reported both at school and in school selected homestays		Exit surveys with students show an extremely high level of satisfaction/enjoyment at the college with high levels of engagement and involvement in extra-curricular activities. 100% of students reported they are very happy with the level of support they receive from the international department. 37 new homestays have been recruited in the last 18 months and 95% of students have reported they are very happy in their homestays

## 2023 NCEA Level 1 – 3 Targets & Results

Target 1 Improve on Upper Hutt College NCEA results (from previous year)	Target - 2022 Results	2023 Results
NCEA Level 1	83%	77%
NCEA Level 2	81%	87%
NCEA Level 3	65%	74%
University Entrance	33%	46%

Target 2 Improve on NCEA Level 1 Numeracy and Literacy pass rates (from previous year)	Target - 2022 Results	2023 Results
Literacy	91%	95%
Numeracy	86%	94%

Target 3 Improve % of students achieving Excellence and Merit endorsements (from previous year)	Target - 2022 Results		2023 Results	
	Excellence	Merit	Excellence	Merit
NCEA Level 1	18%	21%	10%	22%
NCEA Level 2	16%	20%	10%	15%
NCEA Level 3	9%	20%	14%	21%

Target 4 Improve achievement of UHC Māori and Pasifika students to UHC NZ European students (from previous year)	NZ European Target – 2022 Results	Māori  2022 Results	Pasifika  2022 Results	NZ European 2023 Results	Māori 2023 Results	Pasifika 2023 Results
NCEA Level 1	82%	70%	93%	79%	70%	78%
NCEA Level 2	82%	69%	64%	88%	80%	88%
NCEA Level 3	64%	48%	75%	77%	63%	68%

KEY – Achieved target