

# HURUNUI COLLEGE

## Annual Report For the year ended 31 December 2020

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

### Members of the Board of Trustees

Name	Ceased	Term Finishes
Bernard Dobbs		Jun-22
Greg Costello		Jun-22
Bradley White	Sep-20	
Christina Jemmett	Oct-20	
Rhondda Sullivan		Jun-22
Sam Chisnall		Jun-22
Brendon Ferguson		Jun-22
Robin McKinlay		Jun-22
Roddy Murchison	Nov-20	
Jessica Kirkland		Sep-23
Stephen Beck - Principal		

### Accountant / Service Provider:

Geoff Gillam Consultants

# Hurunui College

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# Hurunui College

## Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees (the Board) has pleasure in presenting the annual report of Hurunui School incorporating the financial statements and the auditor's report, for the year ended 31 December 2020.

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

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

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

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

Rhondda Sullivan

Full Name of Board Chairperson



Signature of Board Chairperson

17 May 2021

Date:

Charles Robert Norrish  
Full Name of Principal Acting Principal



Signature of Principal

17 May 2021

Date:

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

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	3,736,260	3,626,893	3,582,122
Locally Raised Funds	3	96,128	25,500	196,282
Interest Earned		9,600	20,000	11,294
Gain on Sale of Property, Plant and Equipment		-	-	-
		<u>3,841,988</u>	<u>3,672,393</u>	<u>3,789,698</u>
<b>Expenses</b>				
Locally Raised Funds	3	64,451	32,700	148,139
Learning Resources	4	2,311,617	2,186,422	2,236,291
Administration	5	143,272	163,921	184,487
Finance Costs		4,988	-	6,508
Property	6	835,938	788,829	731,416
Depreciation	7	92,049	39,500	91,484
Transport		324,331	395,000	330,830
Loss on Disposal of Property, Plant and Equipment		-	-	-
		<u>3,776,646</u>	<u>3,606,372</u>	<u>3,729,155</u>
<b>Net Surplus / (Deficit)</b>		65,342	66,021	60,543
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u><u>65,342</u></u>	<u><u>66,021</u></u>	<u><u>60,543</u></u>

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



# Hurunui College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>	<u>1,501,539</u>	<u>1,501,539</u>	<u>1,433,104</u>
Total comprehensive revenue and expense for the year	65,342	66,021	60,543
Owner transactions			
Contribution - Furniture and Equipment Grant	-	-	7,892
<b>Equity at 31 December</b>	<u>1,566,881</u>	<u>1,567,560</u>	<u>1,501,539</u>
Retained Earnings	1,566,881	1,567,560	1,501,539
Reserves	-	-	-
<b>Equity at 31 December 2020</b>	<u>1,566,881</u>	<u>1,567,560</u>	<u>1,501,539</u>

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



# Hurunui College

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	536,049	393,168	370,554
Accounts Receivable	9	163,162	164,000	142,300
GST Receivable		-	50,000	17,428
Prepayments		1,065	2,000	4,258
Inventories		7,005	9,000	6,845
Investments	10	331,693	325,000	319,884
		<u>1,038,974</u>	<u>943,168</u>	<u>861,269</u>
<b>Current Liabilities</b>				
GST Payable		6,128	-	-
Accounts Payable	12	204,511	197,000	191,692
Revenue Received in Advance	13	4,332	3,000	2,618
Provision for Cyclical Maintenance	14	-	-	25,714
Funds held for Capital Works Projects	16	28,021	-	-
Finance Lease Liability - Current Portion	15	25,206	11,500	18,387
		<u>268,198</u>	<u>211,500</u>	<u>238,411</u>
<b>Working Capital Surplus or (Deficit)</b>		<b>770,776</b>	<b>731,668</b>	<b>622,858</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	895,848	947,006	951,506
		<u>895,848</u>	<u>947,006</u>	<u>951,506</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	88,341	100,614	49,900
Finance Lease Liability	15	11,402	10,500	22,925
		<u>99,743</u>	<u>111,114</u>	<u>72,825</u>
<b>Net Assets</b>		<u><u>1,566,881</u></u>	<u><u>1,567,560</u></u>	<u><u>1,501,539</u></u>
<b>Equity</b>		<u><u>1,566,881</u></u>	<u><u>1,567,560</u></u>	<u><u>1,501,539</u></u>

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



# Hurunui College

## Cash Flow Statement

For the year ended 31 December 2020

	2020	2020 Budget	2019
Note	Actual \$	(Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>			
Government Grants	1,158,690	1,086,893	1,117,172
Locally Raised Funds	98,037	26,745	193,950
Goods and Services Tax (net)	23,556	(32,572)	(2,635)
Payments to Employees	(438,188)	(361,619)	(425,485)
Payments to Suppliers	(661,027)	(659,108)	(836,417)
Interest Received	13,564	21,321	10,296
Funds Administered on Behalf of Third Parties	28,021	382	-
Net cash from / (to) the Operating Activities	222,653	82,042	56,881
<b>Cash flows from Investing Activities</b>			
Proceeds from Sale of PPE (and Intangibles)	-	-	-
Purchase of PPE (and Intangibles)	(21,729)	(35,000)	(149,388)
Purchase of Investments	(11,809)	(5,116)	(9,237)
Proceeds from Sale of Investments	-	-	-
Net cash from / (to) the Investing Activities	(33,538)	(40,116)	(158,625)
<b>Cash flows from Financing Activities</b>			
Contribution by the Ministry of Education - Furniture and Equipment Grants	-	-	7,892
Finance Lease Payments	(23,620)	(19,312)	(25,174)
Net cash from Financing Activities	(23,620)	(19,312)	(17,282)
<b>Net increase/(decrease) in cash and cash equivalents</b>	165,495	22,614	(119,026)
Cash and cash equivalents at the beginning of the year	8 370,554	370,554	489,580
<b>Cash and cash equivalents at the end of the year</b>	8 536,049	393,168	370,554

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded. The above Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



# Hurunui College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2020

#### a) Reporting Entity

Hurunui School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### *Reporting Period*

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

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

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

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

##### *Specific Accounting Policies*

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

##### *Critical Accounting Estimates And Assumptions*

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

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

##### *Useful lives of property, plant and equipment*

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 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. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.



### *Cyclical maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

### **Grants**

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

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

### **Donations**

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

### **Interest Revenue**

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

## **d) Use of Land and Buildings Expense**

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

## **e) Operating Lease Payments**

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

## **f) Finance Lease Payments**

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

## **g) Cash and Cash Equivalents**

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

## **h) Accounts Receivable**

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

## **i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial. The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of securities.

## **j) Inventories**

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

### **k) Property, Plant and Equipment**

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

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

### **l) Intangible Assets**

#### *Software costs*

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

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

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

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

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

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



### *Non cash generating assets*

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

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

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

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

### **n) Accounts Payable**

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

### **o) Employee Entitlements**

#### *Short-term employee entitlements*

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

### **p) Revenue Received in Advance**

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

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

### **q) Provision for Cyclical Maintenance**

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

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

### **r) Funds Held in Trust**

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

### **s) Financial Instruments**

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

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

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

### **t) Goods and Services Tax (GST)**

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

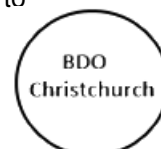
The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows. Commitments and contingencies are disclosed exclusive of GST.

### **u) Budget Figures**

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

### **v) Services received in-kind**

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



## 2. Government Grants

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operational grants	748,742	673,893	621,670
Teachers' salaries grants	1,987,198	1,950,000	1,892,154
Use of Land and Buildings grants	589,638	590,000	572,062
Transport	395,977	395,000	397,473
Other government grants	14,705	18,000	98,763
	3,736,260	3,626,893	3,582,122

The school has opted in to the donations scheme for this year. Total amount received was \$34,800.

MOE Grants total includes additional COVID-19 funding totalling \$4,071 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
<i>Revenue</i>			
Donations	6,946	2,500	35,155
Activities	32,169	10,000	106,449
School houses	41,715	10,000	40,615
Trading	15,298	3,000	14,063
	96,128	25,500	196,282
<i>Expenses</i>			
Activities	21,161	32,700	85,875
Trading	11,499	-	14,734
School houses	31,791	-	47,530
	64,451	32,700	148,139
<i>Surplus for the year Locally raised funds</i>	31,677	(7,200)	48,143

## 4 Learning Resources

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Curricular	114,945	103,913	125,715
Employee Benefits - Salaries	2,189,947	2,071,009	2,094,006
Staff Development	6,725	11,500	16,570
	2,311,617	2,186,422	2,236,291

## 5. Administration

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Audit Fee	3,191	3,000	4,069
Board of Trustees Fees	4,740	5,120	3,932
Board of Trustees Expenses	3,224	4,087	2,934
Communication	1,755	3,000	10,717
Consumables	13,508	22,841	16,144
Staff Expenses	14,350	1,941	4,932
Other	21,300	8,900	19,595
Employee Benefits - Salaries	81,204	115,032	122,164
	143,272	163,921	184,487



## 6. Property

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Caretaking and Cleaning Consumables	13,152	6,500	5,058
Cyclical Maintenance Provision	12,727	25,000	(65,434)
Grounds	12,126	8,500	9,099
Heat, Light and Water	26,499	33,000	35,043
Rates	6,997	5,000	3,577
Repairs and Maintenance	56,700	31,820	77,050
Use of Land and Buildings - Non-Integrated	589,638	590,000	572,062
Employee Benefits - Salaries	118,099	89,009	94,961
	<u>835,938</u>	<u>788,829</u>	<u>731,416</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. 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. Depreciation of Property, Plant and Equipment

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Buildings - School	11,624	4,000	9,604
Furniture and Equipment	18,704	8,000	17,267
Information and Communication Technology	6,574	4,000	8,861
Motor Vehicles	20,531	8,000	18,346
Plant	12,452	5,000	13,824
Leased Assets	20,059	9,500	21,825
Library Resources	2,105	1,000	1,757
	<u>92,049</u>	<u>39,500</u>	<u>91,484</u>

## 8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Bank Current Account	213,393	70,568	48,060
Bank Call Account	322,656	322,600	322,494
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>536,049</u>	<u>393,168</u>	<u>370,554</u>

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

## 9. Accounts Receivable

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Debtors	4,050	3,000	4,245
Debtor Ministry of Education	-	-	-
Interest Accrued	1,357	4,000	5,321
Teacher Salaries Grant Receivable	157,755	157,000	132,734
	<u>163,162</u>	<u>164,000</u>	<u>142,300</u>
Receivables from Exchange Transactions	5,407	7,000	9,566
Receivables from Non-Exchange Transactions	157,755	157,000	132,734
	<u>163,162</u>	<u>164,000</u>	<u>142,300</u>



## 10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits with Maturities Greater than Three Months and No Greater than One Year	331,693	325,000	319,884

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2020

## 11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2020</b>						
Buildings	647,327	-	-	-	(11,624)	635,703
Furniture and Equipment	107,048	7,617	-	-	(18,704)	95,961
Information and Communication	16,506	4,453	-	-	(6,574)	14,385
Motor Vehicles	53,640	-	-	-	(20,531)	33,109
Plant	73,848	6,316	-	-	(12,452)	67,712
Leased Assets	39,553	14,661	-	-	(20,059)	34,155
Library Resources	13,584	3,344	-	-	(2,105)	14,823
<b>Balance at 31 December 2020</b>	951,506	36,391	-	-	(92,049)	895,848

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	798,381	(162,678)	635,703
Furniture and Equipment	585,710	(489,749)	95,961
Information and Communication	203,270	(188,885)	14,385
Motor Vehicles	139,777	(106,668)	33,109
Plant	241,020	(173,308)	67,712
Leased Assets	80,094	(45,939)	34,155
Library Resources	124,939	(110,116)	14,823
<b>Balance at 31 December 2020</b>	2,173,191	(1,277,343)	895,848

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
<b>2019</b>						
Buildings	613,844	43,087	-	-	(9,604)	647,327
Furniture and Equipment	92,327	31,988	-	-	(17,267)	107,048
Information and Communication	23,561	1,806	-	-	(8,861)	16,506
Motor Vehicles	28,261	43,725	-	-	(18,346)	53,640
Plant	62,487	25,185	-	-	(13,824)	73,848
Leased Assets	45,093	16,285	-	-	(21,825)	39,553
Library Resources	11,744	3,597	-	-	(1,757)	13,584
<b>Balance at 31 December 2019</b>	877,317	165,673	-	-	(91,484)	951,506

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings	798,381	(151,054)	647,327
Furniture and Equipment	578,092	(471,044)	107,048
Information and Communication	198,818	(182,312)	16,506
Motor Vehicles	139,777	(86,137)	53,640
Plant	234,704	(160,856)	73,848
Leased Assets	65,433	(25,880)	39,553
Library Resources	121,595	(108,011)	13,584
<b>Balance at 31 December 2019</b>	2,136,800	(1,185,294)	951,506

## 12. Accounts Payable

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Operating Creditors	36,323	30,000	12,389
Banking Staffing Overuse	-	-	-
Employee Benefits Payable - Salaries	157,755	157,000	132,734
Employee Benefits Payable - Leave Accrual	10,433	10,000	46,569
	<u>204,511</u>	<u>197,000</u>	<u>191,692</u>
Payables for Exchange Transactions	204,511	197,000	191,692
	<u>204,511</u>	<u>197,000</u>	<u>191,692</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Funds Held on Behalf of Third Parties	4,332	3,000	2,618
	<u>4,332</u>	<u>3,000</u>	<u>2,618</u>

## 14. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget \$	2019 Actual \$
Provision at the Start of the Year	75,614	75,614	141,048
Increase to the Provision During the Year	12,727	25,000	(65,434)
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>88,341</u>	<u>100,614</u>	<u>75,614</u>
Cyclical Maintenance - Current	-	-	25,714
Cyclical Maintenance - Term	88,341	100,614	49,900
	<u>88,341</u>	<u>100,614</u>	<u>75,614</u>

The Board has a cash management plan to ensure that sufficient cash is available to meet all maintenance obligations as they fall due over the next 10 years. The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligations at 31 December 2020. Present obligations are identified in the school's current 10-year property plan approved by the Ministry of Education. The provision has not been adjusted for inflation and the time value of money.

The provision for cyclical maintenance was adjusted in 2019 to reverse the provision that had previously been recorded for the rooms 1 to 4 as the Ministry has confirmed that these buildings will be substantially redeveloped, extinguishing the Board's obligation to maintain these buildings.

## 15. Finance Lease Liability

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

	2020 Actual \$	2020 Budget \$	2019 Actual \$
No Later than One Year	25,206	11,500	18,387
Later than One Year and no Later than Five Years	11,402	10,500	22,925
Later than Five Years	-	-	-
	<u>36,608</u>	<u>22,000</u>	<u>41,312</u>



## 16. 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:

	2020	Opening Balances	Receipts from MoE	School Contribution	Payments	Closing Balances
		\$	\$	\$	\$	\$
Solar Heating	<i>in progress</i>	-	171,000	-	(166,790)	4,210
Gym	<i>in progress</i>	-	111,230	-	(111,122)	108
Concrete Repairs	<i>in progress</i>	-	27,303	-	-	23,703
Totals		-	309,533	-	(277,912)	28,021

## 17. 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.

## 18. Remuneration

### Key management personnel compensation

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

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,740	3,932
Full-time equivalent members	0.10	0.09
<i>Leadership Team</i>		
Remuneration	365,724	328,539
Full-time equivalent members	3	3
Total key management personnel remuneration	370,464	332,471
Total full-time equivalent personnel	3.10	3.09

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

### Principal

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

	2020 Actual	2019 Actual
	\$000	\$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	140-150	130-140
Benefits and Other Emoluments	1-5	1-5
Termination Benefits	-	-

### Other Employees

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

Remuneration	2020 FTE Number	2019 FTE Number
\$000		
100-110	5	1
110-120	1	-
	6	1

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



## 19. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	\$0	\$0
Number of People	-	-

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board had no capital commitments.

(Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board had no operating commitments.

## 22. Managing Capital

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

## 23. Financial Instruments

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

### Cash and receivables

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Cash and Cash Equivalents	536,049	393,168	370,554
Receivables	163,162	164,000	142,300
Investments - Term Deposits	331,693	325,000	319,884
Total Cash and Receivables	1,030,904	882,168	832,738

### Financial liabilities measured at amortised cost

Payables	204,511	197,000	191,692
Finance Leases	36,608	22,000	41,312
Total Financial Liabilities Measured at Amortised Cost	241,119	219,000	233,004

## 24. Events After Balance Date

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



**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF HURUNUI COLLEGE'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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

**Opinion**

We have audited the financial statements of the School on pages 2 to 15, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 17 May 2021. This is the date at which our opinion is expressed.

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

**Basis for our opinion**

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

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

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

**Responsibilities of the Board for the financial statements**

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

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

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

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

#### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### Other information

The Board is responsible for the other information. The other information comprises the board of trustees listing, analysis of variance and kiwisport report but does not include the financial statements, and our auditor's report thereon.

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

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

#### Independence

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

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



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



## HURUNUI COLLEGE

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Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$4,022 (excluding GST).

The funding was spent on employing a sports co-ordinator to manage and organise sports across the school.

The number of students that participated in organised sport was 209

# Analysis of Variance Reporting

## Hurunui College 2020



<b>School Name</b>	Hurunui College	<b>School Number</b>	0311
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<b>Strategic Aim:</b>	<b>1. Dynamic, seamless curriculum</b>
<b>Annual Aim:</b>	1.1: Student Progress and Achievement – All students at Hurunui College work towards reaching their full potential
<b>Target:</b>	<p>Annual achievement targets:</p> <ul style="list-style-type: none"> <li>A. 80% of students in Y1-10 will be working at or above their curriculum level in writing</li> <li>B. NCEA - 85% of school leavers will obtain a level two or higher qualification</li> <li>C. 30% of students in Y11-13 will gain a merit or excellence endorsement at their appropriate NCEA level</li> <li>D. Maori achievement in Writing is raised to be in line with overall school achievement</li> <li>E. 85% of Maori school leavers will attain a level 2 qualification or higher.</li> </ul>
<b>Baseline Data:</b>	<p><b>80% of students in Y1-10 will be working at or above the curriculum level in writing</b></p> <p>Writing is seen as a key determinant of academic success across the curriculum. Through a focus on writing it is felt that achievement in other levels will be raised. This will include reading and mathematics data and NCEA achievement into the future. Writing has consistently underperformed in relation to other data at Hurunui College and also across our COL. In 2020 our Y1-10 OTJ data in writing sits at 61% (at or above) marginally down on our 2019 data (62%). Boys writing achievement (at or above) was lower than the overall school results, 48% (a decrease from 2019, 54%) and when also compared to girls, 73% (an increase from 70% in 2019).</p> <p><b>NCEA - 85% of school leavers will obtain an NCEA level two or higher qualification</b></p> <p>This target is in line with the Government’s previous target that 80% of 18-year-olds will have achieved NCEA Level 2 or equivalent. Hurunui College school leavers data has historically below both the national level and what is reflected in overall</p>

achievement across our COL. 2020 results shows a decrease with 85% of our school leavers leaving with NCEA level two or higher (compared with 100% in 2019). It needs to be noted that of the 2 leavers that did not achieve NCEA Lv2 1 has continued into tertiary study and the other into fulltime work. Students that have transferred to another school are not included in these results.

**30% of students in Y11-13 will gain a merit or excellence endorsement at their appropriate NCEA level.**

Although our overall NCEA level achievement is satisfactory, it is of concern the number of students not gaining NCEA Level endorsement at their appropriate level. Across all three levels in 2020 20% of students gained merit or excellence endorsement, with two students gaining excellence endorsements. This this is an overall improvement from 17% in 2019 with one excellence endorsements, national data continues to sit around 30% across all three NCEA levels.

**Maori achievement in Writing is raised to be in line with overall school achievement.**

Maori continue to underperforming across all literacy and numeracy data. Maori are disproportionately reflected in the Well Below and under-represent in the Above data in all areas. In 2020 Maori 62% of Maori students were working below of well below their expected curriculum level, compared to 39%. Maori boys, 63% (compared to 48%) and Maori Girls 50% (compared 27%).

**85% of Maori school leavers will attain a level 2 qualification or higher.**

Of the 14 school leaver in 2020, 3 are identified as Maori, 2 gained a NCEA qualification at Lv2 or higher. The one student who did not gain Lv2 has transitioned into future study. 66% of Maori school leavers gained NCEA Lv2, compared to 85% across the school. This is a decrease in our 2019 data, where 100% of Maori school leavers gained NCEA Level 2 or higher.

<b>Actions</b> <b>What did we do?</b>	<b>Outcomes</b> <b>What happened</b>	<b>Reasons for the variance</b> <b>Why did it happen</b>	<b>Evaluation</b> <b>Where to next?</b>
<p>Review assessment data with staff and identify students who will need extra support</p> <p>Review and discuss the progress of identified students at syndicate and learning community meetings</p>	<p>See explanations alongside baseline data</p>	<p>a. With over 30% of students at Hurunui College being identified on the special education register, needing support in two or more curriculum areas, the target is aspirational. Also the reverting to curriculum levels,</p>	<p>All achievement targets are being reviewed in 2021, with a more holistic approach and a focus to place more responsibility on classroom teachers and curriculum levels. MAorir achievement will still need to remain a priority area.</p>

<p>Review existing programmes and provide tailored responsive support to meet the learning needs of the group and individuals within it.</p> <p>Ensure an on-going focus on assisting identified students to make accelerated progress through staff meetings and professional learning programme</p> <p>Work with parents, families and whānau to find effective ways of supporting students' learning</p> <p>Analyse end-of-year data to inform progress and planning for the following year</p>		<p>rather than National standards is still yet to give us a clear understanding of exactly where the students are working.</p> <ul style="list-style-type: none"> <li>b. Meeting the target set, although a decrease from 2019</li> <li>c. Improvement from 2019 results but still work to be done in this area to ensure students are reaching their potential.</li> <li>d. Maori are still well underperforming in relation to our overall school population. The transient nature and low socio-economic status of a number of our Maori families place additional disadvantage on these students.</li> <li>e. A decrease from our 2019 data but overall pleasing with</li> </ul>	
<b>Planning for next year:</b>			
We are having a full review of our achievement targets and data collection in 2021.			

<b>Annual Aim:</b>	1.2: To improve the learning outcomes for students on our Special Education register.
<b>Target:</b>	<p>a. Improve targeted resourcing around supporting students with special education needs</p> <p>b. Better support students in the secondary school that are working at levels 1 and 2 of the curriculum</p>
<b>Baseline Data:</b>	Data identifies a number of students that are consistently working well below the National Standards in two or more areas or that are working at curriculum level 1 or 2 in years 9-13. The register identifies 37 students between Y1-13 that are identified in this way. These students require additional support and strategies to allow them to make progress relative to their abilities.

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
<p>Update special education register and make available to all teachers</p> <p>Ensure SEG grant and target funding is equitably distributed amongst those with the highest needs</p> <p>Collate resources and run a session at a staff meeting where existing resources are shared, and ideas for other support canvassed</p> <p>Explore innovative and inclusive ways of meeting the needs of our students with Special Education needs</p> <p>Access PLD to assist teachers in meeting the diverse needs in their class, including those with Special Education needs</p> <p>Review existing classroom practices and the role the teacher aide plays, with a view to</p>	<p>Hurunui College works hard to provide a diverse range of interventions to support the students in the school who are identified on the special education register. This includes...</p> <ul style="list-style-type: none"> <li>- Learning assistants across the school.</li> <li>- Targeted PDL for teachers in differentiation.</li> <li>- Ongoing monitoring through the use of ILP's</li> <li>- Use of RTLB services and ministry support</li> <li>- Appointment of LSC for 2020 school year</li> </ul>	<p>Hurunui College continues to work hard in supporting students on the special education register. The focus is well resourced and teachers are well connected with this area of focus.</p>	<p>The school will need to maintain a focus on the needs of students identified in the special education register. Funding levels need to be sustained to allow for the identified support and flexibility within provisioning.</p> <p>Better utilising the appointed LSC</p> <p>PLD in UDL will assist teachers in being able to meet the needs of the broad range of students in a class.</p>

targeting the best teaching to those with the greatest need.

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

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

**Planning for next year:**

UDL to continue be a major PLD focus in 2021  
Ensure the LSC is well utilised and her work targeted.

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

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
<ul style="list-style-type: none"> <li>1. Professional development to be provided for all staff.</li> <li>2. RTLB to provide support on implementation of UDL principles</li> <li>3. Solo taxonomy to be reinforced through the use of posters and displays in classrooms</li> </ul>	<p>All staffed revived training in UDL and Solo taxonomy, although to a more limited extent than planned.</p> <p>Play based learning continued to be implemented in 2020.</p>	Covid19 certainly impacted our ability to implement the professional development plan that was intended.	Retain a clear focus in all areas in 2021.

<b>Planning for next year:</b>
To remain a focus in 2021 with clear expectations around UDL and Solo Taxonomy

<b>Annual Aim:</b>	1.4: Digital Technologies - Develop Teacher competence and understanding of the digital technology's curriculum
<b>Target:</b>	Provide targeted professional development for teachers around the implementation of the digital technology's curriculum
<b>Baseline Data:</b>	Hurunui College was first introduced to Solo Taxonomy in 2014 and has continued to slowly embed the constant language within learning and thinking across the school. This was supported by the focus being extended across the Hurunui region as part of the Hurunui Learning Community Cluster and is now widely utilised across our three neighbouring area schools and within a number of our surrounding primary schools.

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
<p>Evaluate the needs of the school in relation to the digital tech curriculum alongside Digital Circus PD provider.</p> <p>Work with Digital Circus on the development of a professional development plan for 2020</p> <p>Digital Circus to provide school wide PLD.</p>	<p>Digital circus remained engaged with eth school during 2020, although not the extend intended.</p> <p>Professional development was provided to staff during lockdown.</p>	<p>Covid19 certainly impacted our ability to implemented the professional development plan that was inteteded.</p> <p>Digital circus will return in 2021 to continue to deliver professional development</p>	<p>Digital circus to stay engaged in with the school in 2021.</p>

<b>Planning for next year:</b>
A focus in this area will remain in place in 2021.

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

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
<p>E-Learning committee to meet regularly to review and build strategic plan.</p> <p>A digital citizenship plan is developed and promoted within the school and wider community</p> <p>Professional development is maintained through staff meetings and one on one sessions.</p> <p>All expenditure is linked to the eLearning strategic plan</p> <p>Monitor and review the Y11-13 use of provided devices.</p>	<p>A new eLearning strategic plan was developed in 2020 that will guide the eLearning direction over the next 3-5 years.</p> <p>Fully cloud based system is now implemented. This was crucial to our success in delivering learning at home during lockdown.</p>	No variance to report	eLearning committee to meet early 2021 to review the strategic plan and create priorities for 2021.
<b>Planning for next year:</b>			

Focus to remain in 2021

<b>Annual Aim:</b>	2.2: Effective use of classroom, school, and wider local environment - Maximise and broaden the use of the local environment to improve opportunities for teaching and learning.
<b>Target:</b>	<ul style="list-style-type: none"> <li>a. Develop concept-based and cross-curricular focus to utilise local expertise and environments</li> <li>b. Plan EOTC experiences that utilise our local environments</li> <li>c. Build strong relationships with local sporting and recreational resources</li> </ul>
<b>Baseline Data:</b>	The Hurunui Area is rich in history and natural resources and the school needs to look to more closely utilise these opportunities in our local environment.

Actions What did we do?	Outcomes What happened	Reasons for the variance Why did it happen	Evaluation Where to next?
<p>Ensure teaching and learning plans link with our local environment.</p> <p>Link EOTC activities with what is available locally.</p> <p>Development of local curriculum that reflects our local environment and narrative.</p>	<p>Key building projects were completed initiated in 2020.</p> <ul style="list-style-type: none"> <li>- Boiler decommissioning and installation of solar panels,</li> <li>- gym changing rooms and kitchen renovations</li> </ul> <p>Discovery LC/Primary rebuild is through the planning stage.</p> <p>Primary curriculum for Y1-7 continued to be developed in 2020.</p> <p>Links being built between local sporting organisations - bowling club, squash club, parks and rec have continued</p>	<p>The implementation of many EOTC activities were seriously impacted or cancelled by Covid19 and the lockdown in 2020. This restricted some ability to implemented this target.</p>	<p>Continue to develop our strategic plan around these targets in 2020.</p>

**Planning for next year:**

Focus to remain in 2021

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

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
<p>Tier one team and team leader established</p> <p>Tier two team and team leader established</p> <p>Build capacity around classroom practices teams</p> <p>New teachers to be trained in restorative practices</p>	<p>PB4L Team continues to actively function within the school and restorative practices are maintained as a key focus in dealing with behaviour within the school.</p> <p>PB4L cluster meetings are being attended.</p> <p>PB4L Tier 2 team now established and functioning with meetings being</p>	<p>No staff member attended restorative treating in 2020 due to the cancellation of courses due to Covid19 restrictions. There are yet to be any scheduled in for 2021.</p>	<p>Continue school-wide momentum and build the capacity of tier two and classroom practice teams.</p> <p>Build capacity of Tier 1 coach and Tier 2 team.</p>

Attend tier 2 PB4L Cluster meetings and training  PB4I expectations to become embedded in regular staff meetings and taught to students	attended weekly.  PB4L and re-sortative practices remain a school wide focus for the school.		
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**Planning for next year:**

Continue school-wide momentum and build the capacity of tier two and classroom practice teams.

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

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

<p>students</p> <p>Powhiri's are regularly used to welcome new staff and students to the school</p> <p>Te Reo to increasingly be incorporated as staff PLD</p> <p>School to continue to be involved in regular cultural activities eg CASA Kapahaka, Matariki, Maori language week</p>	<p>responsive practices PLG though Tipu Maia/Col.</p> <p>Powhiri's have been run effectively with full school participation.</p> <p>The kapa haka group in up and running in the school.</p>	<p>CASA Kapahaka was cancelled due to Covid19 in 2020.</p>	
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**Planning for next year:**

Build on 2020 momentum and work with TiC Maori around building whanau engagement.

<b>Annual Aim:</b>	3.3: Cultural Responsiveness - Know and understand the cultural backgrounds of all students who come to Hurunui College and follow practices that reflect and cater to their differing needs
<b>Target:</b>	<ul style="list-style-type: none"> <li>a. Review the effectiveness of our processes and programmes to meet the cultural needs and diversities of students</li> <li>b. Ensure that the staff are aware of the cultural needs and diversities of students</li> </ul>
<b>Baseline Data:</b>	The Hurunui population and cultural demographic has seen substantial change over the past decade and as a school we need to become more responsive to the cultural diversity of the school.

<b>Actions What did we do?</b>	<b>Outcomes What happened</b>	<b>Reasons for the variance Why did it happen</b>	<b>Evaluation Where to next?</b>
Through professional development build staff capacity in culturally	Staff involved in Culultural responsive PLG group via our CoL.	ACknoledging the diverse cultural background of Hurunui College	Continue a focus in thsi area and future develop the practices at

<p>responsive practices</p> <p>Acknowledge iwi affiliation within the student population.</p> <p>Build understanding of the broader cultural diversity of the student population.</p>	<p>Staff member employed at a WSL under the umbrella of developing cultural responsiveness.</p>	<p>continues to need to be developed.</p>	<p>Hurunui College.</p>
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**Planning for next year:**

Build our capacity in 2021

**Kiwi Sport Funding**

Kiwi Sports funding was utilised in 2020 to support the employment of a sports coordinator to manage and organise sport across the school.