

HUKARERE COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 435

Principal: Shona West

School Address: 17 Shaw Road, RD 2 Napier 4182

School Postal Address: 17 Shaw Road, RD 2 Napier 4182

School Phone: 06 835 8452

School Email: info@hukarere.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained		Term Expired/ Expires
Heke Huata	Chair Person	Appointed		May-22
Evelyn Taumaunu	Chair Person	Appointed	Resigned	Feb-20
Lelie Pearcey	Principal	Ex Officio	Resigned	Aug-20
Amy Brittain	Staff Rep, DP & Acting			
	Principal	Ex Officio	Resigned	Sep-20
Richard Schumacher	Acting Principal	Ex Officio		Feb-21
Marguerite Ruri Paku	Parent Rep	Elected		May-22
Stanley Ruri	Parent Rep	Elected		May-22
Rachel Te Karu	Parent Rep	Elected	Resigned	Sep-20
Deidre Walker	Parent Rep	Elected	Resigned	Feb-20
Huia Beattie	Proprietors Rep	Appointed		May-22
Maui Tangohau	Proprietors Rep	Appointed		May-22
Kirby Beach	Proprietors Rep	Elected		May-22
Karl Iaveta	Staff Rep	Elected		May-22
Chrysharna Eve Tuahine	Student Rep	Elected		Dec-20

Accountant: Graeme Muir

Auditor: PWC Hawkes Bay

HUKARERE COLLEGE

Annual Report - For the year ended 31 December 2020

Index

Page	Statement
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	Financial Statements
--	-----------------------------

<u>1</u>	Statement of Responsibility
--------------------------	-----------------------------

<u>2</u>	Statement of Comprehensive Revenue and Expense
--------------------------	--

<u>3</u>	Statement of Changes in Net Assets/Equity
--------------------------	---

<u>4</u>	Statement of Financial Position
--------------------------	---------------------------------

<u>5</u>	Statement of Cash Flows
--------------------------	-------------------------

<u>6 - 20</u>	Notes to the Financial Statements
-------------------------------	-----------------------------------

	Other Information
--	--------------------------

	Kiwisports
--	------------

	Analysis of Variance
--	----------------------

Hukarere College

Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Heke Huata

Full Name of Board Chairperson



Signature of Board Chairperson

Date:

31 May 2021

Shona West

Full Name of Principal



Signature of Principal

Date:

31 May 2021

Hukarere College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	1,446,255	1,355,028	1,425,180
Locally Raised Funds	3	98,972	124,800	104,767
Use of Proprietor's Land and Buildings		132,060	133,165	133,165
Interest income		1,831	1,500	2,170
		<u>1,679,118</u>	<u>1,614,493</u>	<u>1,665,282</u>
Expenses				
Locally Raised Funds	3	48,351	50,171	63,814
Learning Resources	4	1,031,570	1,067,855	1,082,562
Administration	5	225,694	231,609	200,102
Finance		1,221	911	2,941
Property	6	240,434	246,621	235,871
Depreciation	7	44,452	55,000	47,181
Loss on Uncollectable Accounts Receivable		875	-	-
Amortisation of Intangible Assets	13	3,890	-	3,890
		<u>1,596,487</u>	<u>1,652,167</u>	<u>1,636,361</u>
Net Surplus / (Deficit) for the year		82,631	(37,674)	28,921
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>82,631</u>	<u>(37,674)</u>	<u>28,921</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.

Hukarere College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		534,622	534,622	502,779
Total comprehensive revenue and expense for the year		82,631	(37,674)	28,921
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		4,839	-	2,922
Utilisation of endowment funds		(12,917)	-	
Prior period Adjustment		20,647		
Equity at 31 December	23	629,822	496,948	534,622
Retained Earnings		612,039	466,248	503,922
Reserves		17,783	30,700	30,700
Equity at 31 December		629,822	496,948	534,622

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.

Retained Earnings	503,922	503,922	467,054
Total Comprehensive revenue and expense for the year	82,631	(37,674)	33,946
Capital Contribution from the Ministry of Education	4,839	-	2,922
Plus Prior Period Income	20,647	-	
	612,039	466,248	503,922
Turakina Endowment			
Opening Balance	30,700	30,700	35,725
Funds Utilised during the year	(12,917)	-	(5,025)
Closing Balance	17,783	30,700	30,700

Hukarere College

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	504,993	411,827	478,884
Accounts Receivable	9	167,349	112,003	110,697
GST Receivable		(6,380)	354	354
Prepayments		5,807	2,000	1,458
Inventories	10	31,438	25,624	15,624
Investments	11	19,687	19,192	19,192
		<u>722,894</u>	<u>571,000</u>	<u>626,209</u>
Current Liabilities				
Accounts Payable	14	109,992	106,571	146,444
Finance Lease Liability - Current Portion	16	2,504	1,051	16,231
Funds held in Trust	17	54,677	42,000	52,430
		<u>167,173</u>	<u>149,622</u>	<u>215,105</u>
Working Capital Surplus/(Deficit)		555,721	421,378	411,104
Non-current Assets				
Investments	11	32,562	30,889	30,889
Property, Plant and Equipment	12	104,295	98,930	137,931
Intangible Assets	13	31,119	35,008	35,008
		<u>167,976</u>	<u>164,827</u>	<u>203,828</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	90,579	89,257	79,257
Finance Lease Liability	16	3,296	-	1,053
		<u>93,875</u>	<u>89,257</u>	<u>80,310</u>
Net Assets		<u>629,822</u>	<u>496,948</u>	<u>534,622</u>
Equity	23	<u>629,822</u>	<u>496,948</u>	<u>534,622</u>

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

Hukarere College

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		504,617	465,644	553,373
Locally Raised Funds		90,290	124,800	93,560
Goods and Services Tax (net)		6,734	(15,000)	(18,131)
Funds Administered on Behalf of Third Parties		2,247	(10,430)	15,434
Payments to Employees		(255,159)	(204,925)	(253,896)
Payments to Suppliers		(304,567)	(399,419)	(278,888)
Interest Paid		(1,221)	(911)	(2,941)
Interest Received		2,800	1,500	1,036
Net cash from/(to) Operating Activities		45,741	(38,741)	109,547
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(6,072)	(10,816)	(20,014)
Purchase of Investments		(2,168)	-	(601)
Net cash from/(to) Investing Activities		(8,240)	(10,816)	(20,615)
Cash flows from Financing Activities				
Furniture and Equipment Grant		4,839	-	2,922
Finance Lease Payments		(16,231)	(17,500)	(21,334)
Net cash from/(to) Financing Activities		(11,392)	(17,500)	(18,412)
Net increase/(decrease) in cash and cash equivalents		26,109	(67,057)	70,520
Cash and cash equivalents at the beginning of the year	8	478,884	478,884	408,364
Cash and cash equivalents at the end of the year	8	504,993	411,827	478,884

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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.

Hukarere College

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. 2020 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 Proprietor'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 15.

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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Grants

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

Land and buildings owned by the Proprietor 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 Proprietor 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.

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:

Other	5–20 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 - 10 years
Textbooks	8 years
Leased assets held under a Finance Lease	3 to 5 years
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

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

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

m) Accounts Payable

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

n) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

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 and 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.

p) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. 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).

q) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, 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.

r) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

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.

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.

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	463,501	439,644	488,673
Teachers' Salaries Grants	899,061	884,384	871,807
Resource Teachers Learning and Behaviour Grants	5,953	5,000	5,048
Other MoE Grants	77,740	26,000	59,652
	<u>1,446,255</u>	<u>1,355,028</u>	<u>1,425,180</u>

Other MOE Grants total includes additional COVID-19 funding totalling \$18,635 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2019
	Actual	Actual
	\$	\$
Revenue		
Donations	12,393	25,639
Activities	9,092	3,772
Trading	34,977	32,237
Fundraising	1,949	8,419
Other Revenue	40,561	34,700
	<u>98,972</u>	<u>104,767</u>
Expenses		
Activities	12,665	14,779
Trading	35,611	46,900
Fundraising (Costs of Raising Funds)	75	2,135
	<u>48,351</u>	<u>63,814</u>
	<u>50,621</u>	<u>40,953</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	40,056	74,170	50,242
Equipment Repairs	2,513	-	2,965
Information and Communication Technology	22,488	35,000	22,284
Library Resources	169	1,000	1,364
Employee Benefits - Salaries	965,154	948,020	990,121
Staff Development	1,190	9,665	15,586
	<u>1,031,570</u>	<u>1,067,855</u>	<u>1,082,562</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,610	7,840	7,840
Board of Trustees Fees	5,300	3,800	3,110
Board of Trustees Expenses	34,075	27,000	4,028
Communication	4,747	3,656	10,661
Consumables	7,965	20,500	31,726
Operating Lease	-	6,420	-
Other	26,781	19,850	17,913
Employee Benefits - Salaries	131,842	127,333	124,824
Insurance	4,409	3,500	-
Service Providers, Contractors and Consultancy	2,965	11,710	-
	<u>225,694</u>	<u>231,609</u>	<u>200,102</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,775	11,500	14,332
Consultancy and Contract Services	20,122	23,000	-
Cyclical Maintenance Provision	11,322	10,000	11,325
Grounds	6,051	2,000	2,273
Heat, Light and Water	22,939	28,000	28,596
Vehicle running	8,170	15,000	14,254
Repairs and Maintenance	3,552	10,000	3,587
Use of Land and Buildings	132,060	133,165	133,165
Security	1,496	-	-
Employee Benefits - Salaries	22,947	13,956	28,339
	<u>240,434</u>	<u>246,621</u>	<u>235,871</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as "proxy" for the market rental of the property.

7. Depreciation

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	5,627	9,000	8,627
Furniture and Equipment	4,733	5,300	4,622
Information and Communication Technology	9,626	15,200	8,208
Motor Vehicles	8,105	9,000	9,222
Textbooks	737	1,000	934
Leased Assets	15,228	15,000	15,115
Library Resources	396	500	453
	<u>44,452</u>	<u>55,000</u>	<u>47,181</u>

8. Cash and Cash Equivalents

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	292	600	600
Bank Current Account	326,588	255,619	322,676
Bank Call Account	178,113	155,608	155,608
Cash and cash equivalents for Statement of Cash Flows	<u>504,993</u>	<u>411,827</u>	<u>478,884</u>

9. Accounts Receivable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	33,546	25,002	25,739
Receivables from the Ministry of Education	58,757	16,000	16,180
Interest Receivable	902	1,000	1,871
Teacher Salaries Grant Receivable	74,144	70,001	66,907
	<u>167,349</u>	<u>112,003</u>	<u>110,697</u>
Receivables from Exchange Transactions	34,448	26,002	27,610
Receivables from Non-Exchange Transactions	132,901	86,001	83,087
	<u>167,349</u>	<u>112,003</u>	<u>110,697</u>

10. Inventories

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	125	-	-
School Uniforms	31,313	25,624	15,624
	<u>31,438</u>	<u>25,624</u>	<u>15,624</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	19,687	19,192	19,192
Non-current Asset			
Long-term Bank Deposits	32,562	30,889	30,889
Total Investments	<u>52,249</u>	<u>50,081</u>	<u>50,081</u>

12. Property, Plant and Equipment

Due to the immateriality of Office Furniture, this category has been combined with Furniture and Equipment for 2020. Comparatives for 2019 have been adjusted.

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Other	15,100	1,283			(5,627)	10,756
Furniture and Equipment	27,464	796			(4,733)	23,527
Information and Communication Technology	23,039	3,992			(9,626)	17,405
Motor Vehicles	51,877				(8,105)	43,772
Textbooks	1,496				(737)	759
Leased Assets	15,784	4,745			(15,228)	5,301
Library Resources	3,171				(396)	2,775
Balance at 31 December 2020	137,931	10,816	-	-	(44,452)	104,295

The net carrying value of equipment held under a finance lease is \$5,301 (2019: \$15,784).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Other	102,805	(92,049)	10,756
Furniture and Equipment	82,569	(59,042)	23,527
Information and Communication Technology	117,362	(99,957)	17,405
Motor Vehicles	184,809	(141,037)	43,772
Textbooks	34,481	(33,722)	759
Leased Assets	93,967	(88,666)	5,301
Library Resources	17,404	(14,629)	2,775
Balance at 31 December 2020	633,397	(529,102)	104,295

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Other	21,489	2,238			(8,627)	15,100
Furniture and Equipment	26,002	6,084			(4,622)	27,464
Information and Communication Technology	19,556	11,691			(8,208)	23,039
Motor Vehicles	61,099				(9,222)	51,877
Textbooks	2,430				(934)	1,496
Leased Assets	30,899				(15,115)	15,784
Library Resources	3,624				(453)	3,171
Balance at 31 December 2019	165,099	20,013	-	-	(47,181)	137,931

The net carrying value of equipment held under a finance lease is \$15,784 (2018: \$30,899)

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Other	101,523	(86,423)	15,100
Furniture and Equipment	81,774	(54,310)	27,464
Information and Communication Technology	113,370	(90,331)	23,039
Motor Vehicles	184,809	(132,932)	51,877
Textbooks	34,481	(32,985)	1,496
Leased Assets	89,220	(73,436)	15,784
Library Resources	17,404	(14,233)	3,171
Balance at 31 December 2019	622,581	(484,650)	137,931

13. Equitable lease

	Opening \$	Additions \$	Disposals \$	Impairment \$	Total (NBV) \$
2020					
Cost					
Equitable Lease	38,898	-	-	-	38,898
Balance at 31 December 2019	38,898	-	-	-	38,898
Accumulated Amortisation					
Equitable Lease (Amortisation for the year)	-	-	-	(3,890)	(3,890)
Balance at 31 December 2019	-	-	-	(3,890)	(3,890)
Net Value at 31 December 2020	38,898	-	-	(3,890)	35,008
2020					
Cost					
Equitable Lease	35,008	-	-	-	35,008
Balance at 31 December 2019	35,008	-	-	-	35,008
Accumulated Amortisation					
Rounding error from 2019	-	-	-	1	1
Equitable Lease (Amortisation for the year)	-	-	-	(3,890)	(3,890)
Balance at 31 December 2020	-	-	-	(3,889)	(3,889)
Net Value at 31 December 2020	35,008	-	-	(3,889)	31,119

Restrictions

There are no restrictions over the title of the school's intangible assets, nor are any intangible assets pledged as security for liabilities.

Capital commitments

The amount of contractual commitments for the acquisition of intangible assets is \$nil (2019: \$nil)

14. Accounts Payable

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	19,840	20,001	22,901
Accruals	7,840	7,840	14,191
Employee Entitlements - Salaries	79,744	75,000	75,622
Employee Entitlements - Leave Accrual	2,568	3,730	33,730
	<u>109,992</u>	<u>106,571</u>	<u>146,444</u>

Payables for Exchange Transactions	109,992	106,571	146,444
	<u>109,992</u>	<u>106,571</u>	<u>146,444</u>

The carrying value of payables approximates their fair value.

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	79,257	79,257	67,932
Increase/ (decrease) to the Provision During the Year	11,322	10,000	11,325
Provision at the End of the Year	<u>90,579</u>	<u>89,257</u>	<u>79,257</u>
Cyclical Maintenance - Term	90,579	89,257	79,257
	<u>90,579</u>	<u>89,257</u>	<u>79,257</u>

16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	2,504	1,052	17,452
Later than One Year and no Later than Five Years	3,296	-	1,053
	<u>5,800</u>	<u>1,052</u>	<u>18,505</u>

17. Funds held in Trust

	2020 Actual	2020 Budget	2019 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	54,677	42,000	52,430
	<u>54,677</u>	<u>42,000</u>	<u>52,430</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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.

The Proprietor of the School (The Te Aute Trust Board) is a related party of the Board because the proprietor appoints representatives to the Board, giving the proprietor significant influence over the Board. Any services or contributions between the Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor provides land and buildings free of charge for use by the Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

Certain costs such as the use of school vans, the provision of waste disposal services, and payment for a Te Reo teacher are shared equally with the proprietor.

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,300	3,110
Full-time equivalent members	0.21	0.09
<i>Leadership Team</i>		
Remuneration	400,945	425,936
Full-time equivalent members	3.75	4
Total key management personnel remuneration	406,245	429,046
Total full-time equivalent personnel	3.96	4.25

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 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	80 - 90	110 - 120
Benefits and Other Emoluments	2-3	3-4
Termination Benefits	-	-

Principal 2

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	20 - 30	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 3

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	30 - 40	-
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 4

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	20 - 30
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Principal 5

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	-	10 - 20
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
110 - 120	1.00	0.00
100 - 110	1.00	0.00
	2.00	0.00

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:

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

21. Contingencies

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

A possible personal grievance claim has been made against the Board. The Board has not recognised this matter in the financial statements because the likelihood of the claim surfacing is not probable as there is no substance to the matter. The total potential cost to the Board will be the cost of the insurance excess of \$3,000 on the investigation process.

Holidays Act Compliance – schools payroll

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

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

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

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2019: \$Nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any operating commitments. (31 December 2019: Nil operating commitments).

2020 Actual \$	2019 Actual \$
-	-

23. 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.

24. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	504,993	411,827	478,884
Receivables	167,349	112,003	110,697
Investments - Term Deposits	52,249	50,081	50,081
Total Financial assets measured at amortised cost	724,591	573,911	639,662

Financial liabilities measured at amortised cost

Payables	109,992	106,571	146,444
Finance Leases	5,800	1,051	17,284
Total Financial Liabilities Measured at Amortised Cost	115,792	107,622	163,728

25. Events After Balance Date

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

26. Comparatives

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

Hukarere College
Kiwisport Statement
As at 31 December 2020

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2020, the school received total Kiwisport funding of \$1,467 (excluding GST) 2019: 1478 (excluding GST). The funding contributed towards the sports travel for students.

Achievement Targets 2020

The Principal, working with school leaders and teachers, has used student achievement data to develop SMART⁹ achievement targets. The targets are over-arching expectations of all teachers that is monitored by performance reviews of their roles and responsibilities throughout the school year.

<p>□ 2020</p> <p>□ Year 9 – Year 10</p> <p>ENGLISH AIMS</p>	<ul style="list-style-type: none"> • To mentor and support Y9 and Y10 ākonga transition into the legacy, special character, learning and culture of Hukarere Girls' College • To provide additional support for ākonga who are transitioning from Maori immersion environments to aid the acquisition of functional English language skills and knowledge • To provide supported programmes for those currently at risk of failing English literacy through: <ul style="list-style-type: none"> ◦ Comprehensive reading comprehension and reading fluency programmes (Y9: 9/17, Y10 5/16:) ◦ Comprehensive spelling and vocabulary acquisition programmes (Y9: 9/17, Y10: 8/16) ◦ Comprehensive writing skills and writing fluency programmes
<p>Baseline Data 2019</p>	<p>At the start of 2019, the achievement data for the 37 year 9 and 10 ākonga indicates:</p> <ul style="list-style-type: none"> • 18 (48%) students were achieving at the PAT COMPREHENSION stanines 4-9 (average to above average) • 10 (27%) students were achieving at the PAT VOCABULARY stanines 4-9 (average to above average)

Baseline Data 2020

At the start of 2020, the achievement data year 9 indicates:

- 8/17 ākonga were achieving at PAT COMPREHENSION stanines 4-9 (average to above average)
- 5/14* ākonga were achieving at PAT VOCABULARY stanines 4-9 (average to above average)

* catch up assessments required to attain accurate data

At the start of 2020, the achievement data year 10 indicates:

- 10/15 ākonga were achieving at PAT COMPREHENSION stanines 4-9 (average to above average)
- 7/15 ākonga were achieving at PAT VOCABULARY stanines 4-9 (average to above average)

2020 Year 9 & Year10 Targets for ENGLISH

By the end of 2020, our targets for all year 9 and 10 ākonga:

- To increase their comprehension and vocabulary scores by 1-3 stanines.

By the end of 2020, our targets for year 9 are:

- 65% of ākonga to be achieving at PAT COMPREHENSION stanines 4-9 (average to above average) - ~15% increase
- 50% of ākonga to be achieving at PAT VOCABULARY stanines 4-9 (average to above average) - ~15% increase

By the end of 2020, our targets for year 10 are:

- 80% of ākonga to be achieving at PAT COMPREHENSION stanines 4-9 (average to above average) - ~15% increase

- | | |
|--|---|
| | <ul style="list-style-type: none">• 65% of ākonga to be achieving at PAT VOCABULARY stanines 4-9 (average to above average) ~15% increase |
|--|---|

⁹ SMART (specific, manageable, attainable, reasonable, and timewise).

Specific Action to Achieve 2020 Targets	Indicators of progress and success	Evidence	Analysis of Variance Future Action
<input type="checkbox"/> Teachers to collect data on each learner. <input type="checkbox"/> Analyse data to ascertain learning gaps for each learner. <input type="checkbox"/> Teach according to the identified learning gap. Ākonga receive constructive feedback and feed forward about their work that results from quality AKO classroom practice and <input type="checkbox"/> Professional teacher support	<input type="checkbox"/> Kaiako provide AKO experiences for ākonga to enjoy shift, progress, and achievement to the 1 - 3 stanine <input type="checkbox"/> Kaiako group learners into fluid learning groups. Learners with a common learning gap can be grouped together.	<input type="checkbox"/> Ākonga workbooks show teacher's feedback and feed forward comments	<p>Gap between theory and practice evident.</p> <p>ⓧ Tracking needs to be explicit and shared with students in regular Ako mentoring sessions.</p> <p>ⓧ Teacher comment must connect with progressive styles of feedback. The introduction of DIRT feedback will accelerate that progress the 2021 roll out.</p> <p>ⓧ Ākonga must be setting SMART targets.</p> <p><input type="checkbox"/> Akonga must be reflecting on their progress through the use of DIRT</p>
<input type="checkbox"/> Classrooms are safe and inviting learning spaces that reflect student skill, knowledge, and <input type="checkbox"/> inquiry	<input type="checkbox"/> Resources and readers support student learning and their work is well displayed	<input type="checkbox"/> Textbooks and curriculum resource budget supports student learning	<p>ⓧ Student voice needs to be established in order to ascertain the impact of this drive to support learning.</p>
<input type="checkbox"/> Ākonga actively engage in a range of stimulating, ORAL, WRITING, READING learning <input type="checkbox"/> experiences	<input type="checkbox"/> Ākonga and kaiako practice and model English language skills and knowledge at all times	<input type="checkbox"/> School year and term planning design and delivery	<p>ⓧ Planning evidence of learning by doing target.</p> <p><input type="checkbox"/> Student voice required moving forward.</p>

<input type="checkbox"/> Ākonga and Kaiako practice DigiTech skills and knowledge as part of English language learning	<input type="checkbox"/> In-school support networks for using chrome books provide motivation for self-directed <input type="checkbox"/> learning of high value	<input type="checkbox"/> Te Pūāwaitanga scholars utilise the support funding to equip themselves with devices that enhance learning	<input checked="" type="checkbox"/> Drive towards computer literacy established <input checked="" type="checkbox"/> Education perfect etc to be established as vehicles for skill to be encouraged
<input type="checkbox"/> Kaiako meet the NAG 2 ^A mandatory reporting requirements for students, parents and the <input type="checkbox"/> Ministry	<input type="checkbox"/> Students and parents read accurate details about progress and achievement. <input type="checkbox"/> Reporting meets compliances.	<input type="checkbox"/> Mid-term year and end of year reports are discussed with students and their parents twice annually	<input checked="" type="checkbox"/> Use of Edge parental app to check daughters progress
<input type="checkbox"/> Kaiako participate in targeted PLD that lifts and expands English language confidence and <input type="checkbox"/> proficiency	<input type="checkbox"/> Y9 – Y10 ākonga gain confidence and competence from high quality English <input type="checkbox"/> language learning	<input type="checkbox"/> PAT assessment show 1 – 3 stanines increase in English literacy achievement	<input checked="" type="checkbox"/> Stainine increases established. <input checked="" type="checkbox"/> A need for whole school PLD – all teachers of literacy mantra to be established <input type="checkbox"/> Targetted weekly staff PLD sessions established in 2021 to address staff needs

Hukarere Girls' College Year 9 & 10 Numeracy Targets for 2020

Strategic Goal: High Quality Teaching & Academic Achievement

Annual Aims:

- The group of learners identified as having special education needs will make progress in relation to their **Mathematics** learning plans and goals for the year.
- To lift year 9 and year 10 students to help them achieve at or above *NZC, level 4 for year 9 and level 5 for year 10.*

Baseline data and analysis:**Results for Mathematics taken 2020 for students in Year 9 and 10.**

Curriculum Level		2	3	4	5
Year 9	4	43% (6)	50% (7)	-	7% (1)
Year 10	5	9% (1)	73% (8)	18% (2)	-

NOTE: assessment has changed from PAT to e-asTTle in 2020, on advice from ERO in Term 3 2019.
End of year analysis will use score totals and overall curriculum level to ascertain learner improvement.

2020 Targets:

- 100% of learners to shift up one curriculum level by the end of the 2020 academic year.
- 50% of year 9 and 10 learners at or above curriculum level 4.
- Provide accelerated learning programmes to support learners currently working at:
 - Curriculum level 2 (43%) in year 9
 - Curriculum level 2 or 3 (82%) in year 10
- Learning groups have been streamed across three Mathematics teachers for year 9 to year 11 learners.

Actions to achieve target - Maths	Led by	Indicators of progress and success	Timeframe
<ul style="list-style-type: none"> • Accelerated Learning <ul style="list-style-type: none"> • Learning support class at Year 9 taught by MS. • Integrated Mathematics class taught by AB to a range of CL 2-3 learners across year 9 - 11. 	AB	<ul style="list-style-type: none"> • Assess students after each topic against the topic objectives. To then check that the students are working at the correct level. 	Ongoing

<ul style="list-style-type: none"> • Support for MS and KI. • Increase in one-to-one support in the learning support class. • Digital technology implemented in all classes to enable learning anywhere and anytime. • Backtracking to fill in learning gaps for stronger foundations of mathematical knowledge and strategies • Ensure that the learning is relevant • Learning is contextual. • Learning through games. 		<ul style="list-style-type: none"> • Ongoing check in's with learners using e-asTTle and PAT assessments for curriculum level snapshots. • Make use of selected resources and encourage students to explore Mathematics • Formative assessment to ensure scaffolding is appropriate. • Google Sites portfolio for integrated maths. • Learner feedback via google forms. • Student exhibitions of: <ul style="list-style-type: none"> • Investigations • Projects • Experiments • Learning 	
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2020 YEAR 11, 12, 13 AIMS	<ul style="list-style-type: none"> • To mentor and support Y11 – Y13 senior learners to thrive and achieve in the special character, living - learning environment, and cultural legacy of Hukarere College • To design learning programmes for Y11-Y13 ākonga as Māori who demonstrate and use bilingual proficiency, skills and knowledge • To provide scaffolding support for 3/15 (20%) Y11 ākonga, 4/15 (27%) Y12 ākonga, and 2/8 (25%) Y13 ākonga who are at risk of not graduating with NCEA L2 or higher qualifications 	
BASELINE DATA	2018: <input type="checkbox"/> 44% NCEA L1 achieved by 4/9 Y11 ākonga 79% NCEA L2 achieved by 11/14 Y12 ākonga 55% NCEA L3 achieved by 6/11 Y13 ākonga <input type="checkbox"/> 45% University Entrance qualification achieved	2019: <ul style="list-style-type: none"> • 61% 10/17 year 11 learners achieved NCEA Level 1 • 50% 4/8 year 12 learners achieved NCEA Level 2 • 88% 11/12 year 13 learners achieved NCEA Level 3 • 75% 9/12 year 13 learners achieved UE
2020 YEAR 11, 12, 13 TARGETS	<input type="checkbox"/> By the end of 2020 <ul style="list-style-type: none"> • 70 - 75% or better lift in NCEA L1 achievement across all fifteen (15) Y11 ākonga • 65 - 75% or better lift in NCEA L2 achievement across all fifteen (15) Y12 ākonga • 65 - 75% or better lift in NCEA L3 achievement across all eight (8) Y13 ākonga • 60 - 65% or better increase in UE attainment 	

Actual results 2020

Achievement in NCEA and UE: Hukarere College

Generated 2-Feb-2021

PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Hukarere College				National				Decile 1-3			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2016	66.7	84.2	87.5	68.8	75.3	78.4	64.2	48.8	63.4	70.8	53.9	28.1
2017	85.0	92.9	92.3	61.5	75.0	78.5	65.5	48.9	63.4	71.4	55.6	27.4
2018	44.4	78.6	58.3	33.3	72.4	77.6	66.1	48.9	58.4	69.5	56.9	27.8
2019	52.4	50.0	77.8	66.7	70.6	77.5	67.3	49.3	58.6	69.7	59.4	29.8
2020	66.7	57.1	50.0	37.5	70.2	79.1	71.4	51.7	61.7	71.7	65.3	30.3

All targets missed. College under a new management team.

Level 1 Literacy and Numeracy: Hukarere College

Generated 2-Feb-2021

PR 3 - Cumulative Results by Percentage

Academic Year	Achievement	Hukarere College			National			Decile 1-3		
		Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2016	Literacy	93.3	100.0	93.8	86.5	92.6	93.9	81.0	92.0	95.6
2017	Literacy	90.0	100.0	100.0	87.1	92.8	94.2	80.8	92.0	95.4
2018	Literacy	100.0	100.0	100.0	86.2	93.3	94.4	78.9	91.8	95.6
2019	Literacy	85.7	100.0	100.0	85.5	92.8	94.6	79.5	91.7	95.2
2020	Literacy	94.4	100.0	100.0	84.7	92.6	94.5	80.1	91.8	94.8
2016	Numeracy	93.3	100.0	87.5	85.1	91.8	93.1	79.0	90.9	95.0
2017	Numeracy	85.0	100.0	100.0	85.5	92.0	93.7	79.0	91.3	95.0
2018	Numeracy	55.6	100.0	100.0	84.4	92.4	93.8	76.7	90.9	95.1
2019	Numeracy	66.7	62.5	100.0	83.4	91.8	94.0	76.6	90.7	95.0
2020	Numeracy	94.4	85.7	100.0	83.0	91.5	93.8	77.2	90.4	94.5

The above 2020 data indicated a marked improvement in level 1 literacy and numeracy results. The work undertaken by the college targeting year 9 and 10 students literacy and numeracy had an impact on their level 1 results.

NCEA Certificate Endorsement: Hukarere College							Generated 2-Feb-2021		
PR4 - Cumulative Results by Percentage									
Academic Year	Hukarere College			National			Decile 1-3		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
Achieved with Excellence									
2016	10.0		28.6	19.7	16.0	14.5	8.9	5.8	7.3
2017	5.9		25.0	20.0	16.4	15.5	8.9	7.0	7.0
2018		18.2		20.5	16.5	16.0	9.5	6.9	8.2
2019		25.0		19.9	16.7	14.8	8.9	7.4	7.3
2020	8.3		25.0	20.8	17.6	17.6	9.6	7.3	8.8
Achieved with Merit									
2016	40.0	6.3	14.3	32.8	23.7	27.2	22.1	13.6	17.0
2017	52.9	30.8	8.3	33.0	23.5	26.7	23.0	14.3	16.2
2018	50.0	36.4	28.6	34.3	25.2	27.0	23.5	16.0	15.1
2019			42.9	33.9	25.1	26.2	24.4	14.2	16.0
2020	41.7			32.8	25.3	26.6	24.5	15.4	16.6

The above 2020 data indicated gains in level 3 excellence endorsements. A lack of level 2 and 3 merit endorsements, low level of level 1 excellence endorsement and no level 2 excellence endorsement is a cause for concern.

Specific Action to Achieve 2020 Targets	Indicators of progress and success	Evidence	Analysis of Variance Future Action
<input type="checkbox"/> Ākonga receive constructive feedback and feed forward about their work that results from quality AKO classroom practice and professional teacher <input type="checkbox"/> Support. <input type="checkbox"/> Timetable Manager to enter assessment dates in Markbook. It is hoped that deadline dates will be flagged to learners and teachers.	<input type="checkbox"/> Kaiako provide AKO experiences for ākonga to progress and achieve credits toward national qualifications. <input type="checkbox"/> Tracking Sheets for learners progress once per month at staff Meetings.	<input type="checkbox"/> NCEA L1, L2, L3 national assessment procedures are maintained <input type="checkbox"/> PN monitoring reports	<p>ARA AKO will be adapted in 2021 to suit the needs of our Hukarere girl.</p> <p>Teacher and student voice show that ARA AKO has value and is worth continuing in 2021. Better trackin systems need establishing – model to be used DIRT feedback/feedforward</p> <p>All teachers will attend PLD every Tuesday throughout 2021. Curriulum</p>

<input type="checkbox"/> Ōhu Ako Mentor to track learners progress from the first academic day in February until she sits the last exam.			<p>targeted – teaching to excellence and scholarship level - Study & Subject Hubs to motivate learners and ignite a passion for learning and driving forward progress etc.</p> <p>☐ School-wide review and evaluation of curriculum and timetable efficiency for optimising Hukarere student outcomes indicate need to change curriculum delivery and perhaps Timetable set up.</p> <p>☐ Learners will have five subjects with a minimum of 18 credits offered from each subject. Teachers encouraged to streamline their courses and stop cherry picking and credit farming.</p> <p>☐ Co-construction, differentiation and teaching to be individualised.</p>
<input type="checkbox"/> Ākonga and Kaiako practice literacy, numeracy, and DigiTech skills and knowledge as integral to ARA AKO course learning	<input type="checkbox"/> Kura-wide and in-classroom learning increases ākonga fluency and competence that motivates them toward self-directed learning of high value	<input type="checkbox"/> Independent education plans for every student is developed, monitored and modified for success	<p>☐ IEP to be continued. Impact of this not felt in the results.</p>
<input type="checkbox"/> Kaiako meet the NAG 2 ^A mandatory reporting requirements	<input type="checkbox"/> Students and parents read accurate details about progress and achievement.	<input type="checkbox"/> Mid-term year and end of year reports are discussed with students and their	<p>☐ Parental voice to be established in 2021 to measure the impact.</p>

for students, parents and the Ministry	<input type="checkbox"/> Reporting meets compliances.	parents at least once in term 2 annually.	
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Independent auditor's report

To the readers of Hukarere Girls' College's Financial Statements for the year ended 31 December 2020

The Auditor-General is the auditor of Hukarere Girls' College (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, 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 Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board 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 of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List which form part of the Annual 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.

A handwritten signature in black ink, appearing to read 'M. John Dixon'.

Maxwell John Dixon
PricewaterhouseCoopers
On behalf of the Auditor-General
Napier, New Zealand