

Alfriston School

Annual Report for the year ended 31 December 2021

Ministry Number:	1203
Principal:	Carla Cook
School Address:	1373 Alfriston Road, Auckland
School Postal Address:	1373 Alfriston Road, RD 1, Auckland, 2576
School Phone:	09-2667845
School Email:	finance@alfriston.school.nz
Service Provider:	Edtech Financial Services Ltd

Alfriston School

Members of the Board

For the year ended 31 December 2021

Name	Position	How position on Board gained	Occupation	Term expired/expires
Stu Hunter	Presiding Member	Elected June 2019	Det Snr Sgt - investigations and leadership	Sep 2022
Carla Cook	Principal	Principal	Principal	
John Montgomerie	Member	Elected June 2019	Enterprise Project Manager	Dec 2021 - resigned
Shimera Matthews	Member	Elected June 2019	Teacher (kindergarten)	Sep 2022
Nicky Douglas	Member	Elected June 2019	People & Leadership Business Partner	Sep 2022
Paul Tonkin	Member	Elected June 2019	Product Development Manager	Sep 2022
Kimberly Rivett	Staff Rep	Elected June 2019	Assistant Principal	Sep 2022
Karalee Squire	Co-opted Member	Co-opted Sept 2019	Fixed Asset Accountant	Sep 2022

Alfriston School

Annual Report

For the year ended 31 December 2021

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Alfriston School
Statement of Responsibility
For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Stewart Andrew Hunter

Full Name of Presiding Member



Signature of Presiding Member

31/5/2022

Date:

Carla Jane Cook

Full Name of Principal



Signature of Principal

21/5/2022

Date:

Alfriston School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Revenue				
Government Grants	2	2,927,882	2,877,685	2,991,011
Locally Raised Funds	3	195,376	122,600	217,436
Interest Income		1,144	3,850	5,634
International Students	4	-	-	11,304
		<hr/>	<hr/>	<hr/>
		3,124,402	3,004,135	3,225,385
Expenses				
Locally Raised Funds	3	134,144	3,000	137,284
International Students	4	-	-	336
Learning Resources	5	2,001,689	1,904,982	2,014,135
Administration	6	202,107	190,000	200,184
Finance		2,354	2,500	1,994
Property	7	618,315	736,058	765,673
Depreciation	12	152,246	165,000	162,518
Loss on Disposal of Property, Plant and Equipment		1,672	-	-
		<hr/>	<hr/>	<hr/>
		3,112,527	3,001,540	3,282,124
Net Surplus / (Deficit) for the year		11,875	2,595	(56,739)
Other Comprehensive Revenue and Expense		-	-	-
		<hr/>	<hr/>	<hr/>
Total Comprehensive Revenue and Expense for the Year		11,875	2,595	(56,739)

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

Alfriston School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	2021	2021	2020
Notes	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Balance at 1 January	<u>1,142,684</u>	<u>1,142,684</u>	<u>1,199,423</u>
Total comprehensive revenue and expense for the year	11,875	2,595	(56,739)
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	20,523	-	-
Equity at 31 December	<u>1,175,082</u>	<u>1,145,279</u>	<u>1,142,684</u>
Retained Earnings	1,175,082	1,145,279	1,142,684
Reserves	-	-	-
Equity at 31 December	<u>1,175,082</u>	<u>1,145,279</u>	<u>1,142,684</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.

Alfriston School

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	445,593	583,213	490,894
Accounts Receivable	9	181,506	114,250	121,021
Prepayments		8,359	9,198	9,198
Inventories	10	63,571	34,385	34,385
Investments	11	100,000	100,000	100,000
		<u>799,029</u>	<u>841,046</u>	<u>755,498</u>
Current Liabilities				
GST Payable		11,860	13,632	13,632
Accounts Payable	13	223,312	215,136	215,136
Revenue Received in Advance	14	15,379	-	1,047
Provision for Cyclical Maintenance	15	-	30,000	16,417
Finance Lease Liability	16	9,575	7,666	7,666
Funds Held for Capital Works Projects	17	185,998	289,407	289,407
		<u>446,124</u>	<u>555,841</u>	<u>543,305</u>
Working Capital Surplus/(Deficit)		352,905	285,205	212,193
Non-current Assets				
Property, Plant and Equipment	12	893,210	910,293	983,293
		<u>893,210</u>	<u>910,293</u>	<u>983,293</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	60,863	43,489	46,072
Finance Lease Liability	16	10,170	6,730	6,730
		<u>71,033</u>	<u>50,219</u>	<u>52,802</u>
Net Assets		<u>1,175,082</u>	<u>1,145,279</u>	<u>1,142,684</u>
Equity		<u>1,175,082</u>	<u>1,145,279</u>	<u>1,142,684</u>

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

Alfriston School

Statement of Cash Flows

For the year ended 31 December 2021

	2021	2021 Budget	2020
Note	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	711,394	666,918	721,496
Locally Raised Funds	212,608	121,553	225,315
International Students	-	-	(940)
Goods and Services Tax (net)	(1,772)	-	21,293
Payments to Employees	(387,557)	(358,200)	(449,279)
Payments to Suppliers	(437,475)	(247,302)	(455,932)
Interest Paid	(2,354)	(2,500)	(1,994)
Interest Received	1,227	3,850	5,816
Net cash from/(to) Operating Activities	96,071	184,319	65,775
Cash flows from Investing Activities			
Purchase of Property Plant & Equipment	(43,168)	(140,684)	(50,586)
Purchase of Investments	-	-	(900)
Net cash from/(to) Investing Activities	(43,168)	(140,684)	(51,486)
Cash flows from Financing Activities			
Furniture and Equipment Grant	20,523	-	-
Finance Lease Payments	(15,318)	48,684	(18,257)
Funds Administered on Behalf of Third Parties	(103,409)	-	289,023
Net cash from/(to) Financing Activities	(98,204)	48,684	270,766
Net increase/(decrease) in cash and cash equivalents	(45,301)	92,319	285,055
Cash and cash equivalents at the beginning of the year	8 490,894	490,894	205,839
Cash and cash equivalents at the end of the year	8 445,593	583,213	490,894

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.

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a. Reporting Entity

Alfriston 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 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 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision of 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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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.

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.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

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.

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.

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.

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.

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.

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:

Building improvements - Crown	20 years
Furniture and equipment	3-20 years
Information and communication technology	3-10 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Impairment of property, plant, and equipment

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 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.

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.

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.

Revenue Received in Advance

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

Financial Instruments

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

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

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 Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

2 Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	577,288	548,147	588,805
Teachers' Salaries Grants	1,769,641	1,626,030	1,671,237
Use of Land and Buildings Grants	426,218	591,508	591,508
Other MoE Grants	154,735	110,000	131,242
Other Government Grants	-	2,000	8,219
	<u>2,927,882</u>	<u>2,877,685</u>	<u>2,991,011</u>

3 Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	52,611	85,500	74,388
Fees for Extra Curricular Activities	78,687	28,600	87,268
Trading	49,512	7,000	53,124
Fundraising & Community Grants	14,566	1,500	2,656
	<u>195,376</u>	<u>122,600</u>	<u>217,436</u>
Expenses			
Extra Curricular Activities Costs	78,855	3,000	83,907
Trading	51,317	-	53,237
Fundraising and Community Grant Costs	3,972	-	140
	<u>134,144</u>	<u>3,000</u>	<u>137,284</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>61,232</u>	<u>119,600</u>	<u>80,152</u>

4 International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	0	0	0
Revenue			
International Student Fees	-	-	11,304
Expenses			
International Student Levy	-	-	336
	<u>-</u>	<u>-</u>	<u>336</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>-</u>	<u>-</u>	<u>10,968</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

5 Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	27,587	40,002	41,429
Equipment Repairs	-	200	-
Information and Communication Technology	16,493	27,500	24,196
Library Resources	722	850	750
Employee Benefits - Salaries	1,947,230	1,802,230	1,938,380
Staff Development	9,657	34,200	9,380
	<u>2,001,689</u>	<u>1,904,982</u>	<u>2,014,135</u>

6 Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,260	6,500	6,260
Board Fees	1,170	2,000	2,860
Board Expenses	8,302	8,000	14,083
Communication	4,757	3,700	3,505
Consumables	16,597	13,000	13,095
Operating Lease	839	800	934
Other	9,402	8,400	11,514
Employee Benefits - Salaries	140,070	132,000	131,535
Insurance	6,820	8,000	8,658
Service Providers, Contractors and Consultancy	7,890	7,600	7,740
	<u>202,107</u>	<u>190,000</u>	<u>200,184</u>

7 Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	9,494	14,000	12,948
Consultancy and Contract Services	40,012	31,000	31,794
Cyclical Maintenance Expense	(1,626)	11,000	(2,774)
Grounds	2,424	3,000	3,581
Heat, Light and Water	17,104	17,500	15,332
Repairs and Maintenance	59,601	16,750	64,002
Use of Land and Buildings	426,218	591,508	591,508
Security	292	1,300	1,430
Employee Benefits - Salaries	64,796	50,000	47,852
	<u>618,315</u>	<u>736,058</u>	<u>765,673</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

8 Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	445,593	583,213	490,894
Cash and cash equivalents for Statement of Cash Flows	<u>445,593</u>	<u>583,213</u>	<u>490,894</u>

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

9 Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	2,900	2,900
Interest Receivable	-	83	83
Bank Staffing Underuse	27,400	-	6,771
Teacher Salaries Grant Receivable	154,106	111,267	111,267
	<u>181,506</u>	<u>114,250</u>	<u>121,021</u>
Receivables from Exchange Transactions	-	2,983	2,983
Receivables from Non-Exchange Transactions	181,506	111,267	118,038
	<u>181,506</u>	<u>114,250</u>	<u>121,021</u>

10 Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,439	2,595	2,595
School Uniforms	60,132	31,790	31,790
	<u>63,571</u>	<u>34,385</u>	<u>34,385</u>

11 Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	100,000	100,000	100,000
Total Investments	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

12 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Buildings	323,539	-	-	-	(37,396)	286,143
Furniture and Equipment	529,545	2,322	-	-	(79,412)	452,455
Information and Communication Technology	105,655	40,739	-	-	(20,049)	126,345
Leased Assets	13,577	20,666	-	-	(14,226)	20,017
Library Resources	10,977	108	(1,672)	-	(1,163)	8,250
Balance at 31 December 2021	983,293	63,835	(1,672)	-	(152,246)	893,210

	2021	2021	2021	2020	2020	2020
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	777,099	(490,956)	286,143	777,099	(453,560)	323,539
Furniture and Equipment	1,085,715	(633,260)	452,455	1,083,390	(553,845)	529,545
Information and Communication Technology	269,373	(143,028)	126,345	228,634	(122,979)	105,655
Leased Assets	69,351	(49,334)	20,017	48,684	(35,107)	13,577
Library Resources	59,750	(51,500)	8,250	70,357	(59,380)	10,977
Balance at 31 December	2,261,288	(1,368,078)	893,210	2,208,164	(1,224,871)	983,293

The net carrying value of equipment held under a finance lease is \$20,017 (2020: \$13,577).

13 Accounts Payable

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	59,533	89,094	89,094
Accruals	6,260	6,260	6,260
Employee Entitlements - Salaries	155,417	112,747	112,747
Employee Entitlements - Leave Accrual	2,102	7,035	7,035
	223,312	215,136	215,136
Payables for Exchange Transactions	223,312	215,136	215,136
	223,312	215,136	215,136

The carrying value of payables approximates their fair value.

14 Revenue Received in Advance

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	15,379	-	1,047
	15,379	-	1,047

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

15 Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	62,489	62,489	65,263
Increase/(decrease) to the Provision During the Year	(1,626)	11,000	8,819
Use of the Provision During the Year	-	-	(11,593)
Provision at the End of the Year	<u>60,863</u>	<u>73,489</u>	<u>62,489</u>
Cyclical Maintenance - Current	-	30,000	16,417
Cyclical Maintenance - Term	<u>60,863</u>	<u>43,489</u>	<u>46,072</u>
	<u>60,863</u>	<u>73,489</u>	<u>62,489</u>

16 Finance Lease Liability

Minimum lease payments payable (includes interest portion):

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	10,960	8,614	8,614
Later than One Year and no Later than Five Years	11,021	7,088	7,088
Future Finance Charges	(2,236)	(1,306)	(1,306)
	<u>19,745</u>	<u>14,396</u>	<u>14,396</u>
Represented by			
Finance lease liability - Current	9,575	7,666	7,666
Finance lease liability - Term	<u>10,170</u>	<u>6,730</u>	<u>6,730</u>
	<u>19,745</u>	<u>14,396</u>	<u>14,396</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

17 Funds Held for Capital Works Projects

During the year the school received and applied funding from the Ministry of Education for the following capital works projects:

	2021	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Drinking Fountain	<i>Completed</i>	1,297	-	-	1,297	-
Toilet Refurbishment	<i>In progress</i>	34,612	28,800	15,221	-	48,191
Roofing	<i>Completed</i>	1,446	-	39,403	(37,957)	-
Joinery	<i>Completed</i>	50,689	2,408	52,268	829	-
Block ILE/DQLS	<i>In progress</i>	11,724	132,508	131,605	-	12,627
Weathertightness	<i>In progress</i>	8,692	-	10,502	-	(1,810)
SIP Shade & Court Resurfacing	<i>In progress</i>	180,947	47,521	101,478	-	126,990
Totals		289,407	211,237	350,477	(35,831)	185,998
Represented by:						
Funds Held on Behalf of the Ministry of Education						187,808
Funds Due from the Ministry of Education						(1,810)
						185,998

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$	\$	\$
Drinking Fountain	<i>Completed</i>	1,297	-	-	-	1,297
Heating Upgrade	<i>Completed</i>	(913)	-	487	(1,400)	-
Toilet Refurbishment	<i>In progress</i>	-	39,355	4,743	-	34,612
Roofing	<i>Completed</i>	-	243,000	241,554	-	1,446
Joinery	<i>In progress</i>	-	52,333	1,644	-	50,689
Block ILE/DQLS	<i>In progress</i>	-	20,900	9,176	-	11,724
Weathertightness	<i>In progress</i>	-	10,000	1,308	-	8,692
SIP Shade & Court Resurfacing	<i>In progress</i>	-	186,348	5,401	-	180,947
Totals		384	551,936	264,313	(1,400)	289,407

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.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

19 Remuneration*Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,170	2,860
<i>Leadership Team</i>		
Remuneration	380,227	373,139
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	381,397	375,999

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-3	0-2

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
110-120	2	2
	2	2
	2	2

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

20 Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons upon leaving.

21 Contingencies

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

(Contingent liabilities and assets as at 31 December 2020: 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. 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 2021, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2021

22 Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments as at 31 December 2020: nil)

23 Financial Instruments

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

	2021	2021	2020
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	445,593	583,213	490,894
Receivables	181,506	114,250	121,021
Investments - Term Deposits	100,000	100,000	100,000
Total Financial assets measured at amortised cost	<u>727,099</u>	<u>797,463</u>	<u>711,915</u>
Financial liabilities measured at amortised cost			
Payables	223,312	215,136	215,136
Finance Leases	19,745	14,396	14,396
Total Financial Liabilities Measured at Amortised Cost	<u>243,057</u>	<u>229,532</u>	<u>229,532</u>

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 Alfriston School's Financial statements For the year ended 31 December 2021

The Auditor-General is the auditor of Alfriston School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2022. 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 of 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 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 includes the statement of responsibility, board member list, 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 Alfriston School.

A handwritten signature in blue ink that reads 'Colin Henderson'.

Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Alfriston Primary School Analysis of Variance 2021



Progress Towards our Strategic Goals/Annual Aims:

STRATEGIC GOAL 1: HAUORA – WELL-BEING

Provide a positive, learning focused culture that is committed to inclusion of all

Overarching Strategic Aim 2021 - 2023	2021 Annual Aims	Progress Made	Where to Next
<i>The school's vision and values are our way of being</i>	Learners and staff can articulate the school's vision and values and are committed to displaying them	<ul style="list-style-type: none"> *Decision made T.O.D. beginning of the year to prioritise Challenge, Pride and Excellence as the school values *Setting Up for Success - first 4 weeks of school. Purpose: establish positive relationships, and set routines and high expectations will set learners up for success. Revisited after term breaks and emphasis when we returned from lockdowns *Non negotiables - vision and values visible and referred to constantly (praising and through positive behaviour management) *Celebrating staff and learners displaying school values - certificates, shout outs, ASP's, phone calls and emails, eNews recognition *House challenges throughout lockdowns - remaining connected *Values visible (words) throughout school 	<ul style="list-style-type: none"> *Formal review of vision and values led by K.Rivett in 2022 so that we are sure our vision and values represent the community, gathering voice from across all stakeholders *Build on relationships, agreed ways to communicate, celebrate and negotiate, around student wellbeing while onsite contact is limited for whānau *Review and remodelling of guidance forms on eTap *Continue to devise ways to recognise staff and learners that display our school values (celebrating) *Revisit our school's behaviour management system - focussing on positive behaviour management strategies
<i>Commitment to understanding and developing culturally responsive pedagogies and practices</i>	Through discussion and investigation, staff have a clear understanding of what culture is, and the importance of having an awareness of own and others'	<ul style="list-style-type: none"> *Knowing our learners - T.O.D. activities, ongoing conversations *Whānau survey - Know My Learner *Staff Meetings: working with George Ihimaera (Kaumatua); understanding key initiatives and strategies for Māori and Pasifika achievement *Leadership team working with George Ihimaera (Maori Achievement Collaborative): Where to next for Alfriston School *Planned T.O.D. at Umupuia marae - cancelled due to Covid, however will be rebooked 	<ul style="list-style-type: none"> *Integration into teaching and learning - rather than stand alone focus *Continue to create new ways to communicate and stay connected with out whānau *Working with George Ihimaera (Kaumatua - Te Tiriti, protocols, developing and delivering our own pepeha (each staff member), tikanga, te reo, developing own school haka and pōwhiri Staff meetings: Ka Hikitia, Tāpasa, Hikairo Schema, Tu Rangatira, Tātaiako
<i>Inform and engage whānau</i>	Communication and	<ul style="list-style-type: none"> *Leadership team at gates before and after school 	<ul style="list-style-type: none"> *Covid times - looking at 'different' ways to connect

<i>to strengthen learning partnerships</i>	consultation with community leads to whānau feeling valued and welcome	<ul style="list-style-type: none"> *Teachers at gate - informal communication very important *Personalised phone calls made home by teachers to parents (getting to know your child) *Walk to Talk - what we say, we do (we want to hear from you - thanking and acknowledging whānau when they make contact) 	<ul style="list-style-type: none"> *Scheduled 'hui' to gain voice *Promoting home/school partnership and welcoming whānau at all times *Finding ways to involve whānau - utilising expertise
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STRATEGIC GOAL 2: AKO - TEACHING AND LEARNING

Provide high quality teaching and learning programmes that enable every learner to reach their full potential

<i>Overarching Strategic Aim 2021 - 2023</i>	2021 Annual Aims	Progress Made	Where to Next
<i>Develop and create a Professional Growth Cycle that meets the needs of our staff and learners</i>	P.G.C. - Collaborative approach which focuses on understanding and meeting The Standards and Teacher Inquiry	<ul style="list-style-type: none"> *Recording of discussions and decisions kept at Principal level but shared with all (real collaborative approach) *Staff Meetings - Shift from Appraisal to P.G.C. - The Standards and Code *Commitment to focusing when the time was right - due to a very disruptive year 	<ul style="list-style-type: none"> *Google site created for every teacher to add their professional journey evidence (added item to staff agenda, termly) *Inquiry template designed to guide teacher's AfL Journey *Use of Professional Analysis conversations, video and learner voice
<i>Grow practice and pedagogy through engaging, evidence based P.L.D.</i>	External facilitator involved in introducing and guiding 8 People, a tool for developing teacher practice and pedagogy	<ul style="list-style-type: none"> *T.O.D. full day facilitated by Kevin Knight *Further discussion and work at leadership level *Peer coaches organised and initial conversations took place *Due to Covid lockdowns this P.L.D. did not gain momentum, as a team we have decided to move to 	<ul style="list-style-type: none"> *Use of Clarity in the Classroom text to unpack the 6 capabilities of AfL. Professional dialogue to understand these. *External facilitators to work alongside us *Further develop our PLD plan - submit onto data portal
<i>Collect, analyse and use assessment information to inform future teaching and learning</i>	Review the assessment information we are collecting and develop systems for collecting and analysing data/information	<ul style="list-style-type: none"> *Reviewed Assessment Schedule at team level to ensure the assessments were meeting the needs of the teacher and learners *Balanced curriculum document is used across the Whānau groups to ensure curriculum coverage *New planning template has been created to include specific planning for assessment to inform teaching and learning 	<ul style="list-style-type: none"> *etap to be set up, changed, added to, to meet the changing needs of assessment recording and capture to ensure accurate data reporting *Constant review of assessment tools to ensure the assessment capture is meeting the needs of our learners eg progressions, first steps

STRATEGIC GOAL 3: AROTAKE - INTERNAL EVALUATION FOR IMPROVEMENT

Establish a culture of effective, ongoing internal evaluation for improvement

<i>Overarching Strategic Aim 2021</i>	2021 Annual Aims	Progress Made	Where to Next
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- 2023			
<i>Strategic Evaluation – Ensure the school’s valued outcomes are at the centre of all decision making</i>	Consultation with all stakeholders to determine what are our valued outcomes	<ul style="list-style-type: none"> *School docs policies shared and groups encouraged to review *Informal conversations *Improved relationships between home and school overall - through our actions and dedication to learners and whānau *Office staff phoning every family during lockdown to check in and gather feedback 	<ul style="list-style-type: none"> *Full review of the school’s vision and values (stakeholder voice) *Introduction of new vision and values - words as well as characters *Ongoing commitment to living our Strategic goals and ensuring learners are at the centre of all decision making
<i>Regular Evaluation – Gather data, monitor progress towards goals, and assess the effectiveness of programmes or interventions</i>	Review current systems and processes for reviewing student achievement and support programmes	<ul style="list-style-type: none"> *T.O.D. reviewed Assessment Schedule - ensured the information we are collecting has a purpose and is used to guide teaching and learning *Priority and target learner tracking - ongoing *2 x written reports and conferences *Regular reporting to B.O.T. *Responsive with use of Learning Assistants during Covid - onsite and offsite learning *Prioritising and valuing home/school partnership - all learners but ongoing with special needs learners and their whānau *Systems used to effectively and efficiently track learner achievement *Regular reports to share progress and achievement information - shared with staff and BOT *Adapted End of Year Report in order to report on both home learning and onsite learning. Positive whānau feedback. 	<ul style="list-style-type: none"> *Be responsive to current situation - Covid has been dictating our school organisation *Continue to seek funding for high needs learners *Review effectiveness of support programmes alongside Learning Assistants and teachers *Review School Reports - is the format meeting the purpose *One month report - purpose and need (review) *Review data tracking systems - what data are we collecting, how is it being used to improve learner outcomes *Ongoing review of Annual Plan
<i>Emergent Evaluation – Being responsive to unforeseen events or issues identified through monitoring and scanning</i>	EROs model of ‘Learner focused evaluation processes’ is introduced	<ul style="list-style-type: none"> *Staff meeting to introduce model *Referring to this model of Internal evaluation ‘in the moment’ *Informal use all the time *Linking to policies and procedures 	<ul style="list-style-type: none"> *Formal recording of ‘Emergent Evaluation’ evidence - Principal level. This happens all the time however we will record regular evidence *Use with P.G.C. Inquiry model *Continue to refer to at leadership and staff meeting *Set teams tasks regularly which allow them to use this model

Annual Targets

Due to Covid-19 the 2021 school year was very different. All learners were learning offsite for 55 days and some learners have been learning offsite for 76 days. Learners have been provided with quality learning however we need to acknowledge that this is not the same as face to face teaching and learning.

Teaching staff completed End of Year Reporting requirements however we reported ‘within a curriculum level’ rather than pinpointing an exact curriculum achievement level (EG: 1B, 1P or

1A) or stating whether learners are achieving below, at or above their expected curriculum level. This needs to be taken into account when analysing this report.

2021 Targets	Actions: What did we do?	Outcomes: What happened/ Evidence?	Evaluation: Where to next?
<p>READING</p> <p>70% of our Year 2 learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> *Learning assistants assigned to Junior classes *Uninterrupted core learning time AM *A.P. 1:1 Reading support - onsite. Picked up more learners for support during lockdown * 	<p>100% (49/49) learners are working within Level 1 of the NZ Curriculum or above. Year 2 learners are expected to be at 1P/1A at the end of the year. The data provided indicates learners are within Level meaning some learners could be sitting at 1B which would be below their expected curriculum level. We are unable to determine whether this target has been met.</p>	<ul style="list-style-type: none"> *2 staff completing Reading Recovery training *Better Start Literacy - 5 staff members involved *Reviewing Reading progressions *Tier 1 and 3 interventions in place, tier 2 developed through BSLA *Working with RTLit to develop strategies for learners who need further support
<p>70% of our Year 3 learners to be at or above their expected curriculum level</p>		<p>71% (37/52) learners are working within Level 2 of the NZ Curriculum or above. Year 3 learners are expected to be at 2B at the end of the year. The data provided indicates this target has been met.</p>	
<p>WRITING</p> <p>80% of our all learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> *Literacy lead K.Rivett - support for individuals and staff *Sharing of resources - staff meetings *Senior leadership supporting and modelling lessons *Time taken to unpack exemplars *Focus on 	<p>27% 104/384 are definitely below their expected curriculum level as they are working within the curriculum level prior to their expected curriculum level. We know there will be a number of other learners sitting within their curriculum level that are still achieving below. The data/information indicates that we have not achieved this target.</p>	<ul style="list-style-type: none"> *D.P. - Teaching and Learning lead *AfL P.L.D. curriculum area focus *Review assessment tools e.g first steps, e-asTTle *Develop school wide writing progressions
<p>MATHS</p> <p>70% of our Year 7 learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> *Accelerated Math Learning group - 2 teachers in Intermediate area *Sharing of Math warm ups and tasks in staff meeting *Discussions at team level - reflecting on programmes, student progress * 	<p>51% (21/41) of our Year 7 learners are currently achieving at or above their expected level in Mathematics, This means that 49% (20/41) of our Year 7 learners are not achieving as expected currently. The data indicates that we have not achieved this target.</p>	<ul style="list-style-type: none"> *Regular student voice collection *Introduction of new Maths progressions - visual and student speak. *Schoolwide progression system developed - supporting learners to track their learning (now and over time) *Use of pre and post tests, tracking of L.I's *Sharing progress and achievement with whānau during and end of each unit
<p>- 70% of our NZ Māori learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> *Whānau hui - gathering voice and sharing data *Collection of student voice *Priority learner and target tracking at class, team and school level *Strengthening and maintaining 	<p>36% (20/55) are achieving at their expected curriculum level currently.</p> <p>64% (35/55) are not achieving at their expected curriculum level currently.</p> <p>The data indicates that we have not achieved this target.</p>	<ul style="list-style-type: none"> *¾ test rather than 'post test' *Starting every lesson with a short number knowledge task *Sharing progressions with whānau so they have the knowledge of what needs to be achieved *Create a bank of resources that directly correlate to the

relationships - onsite and during lockdown
*Math unit for 2022 A.Pye - supported staff, led staff meeting, resourcing

progressions
*An intentional focus on the Maths strands and a move away from the Numeracy project as a teaching programme but use it was intended as a teaching tool.

WHERE TO NEXT?

2022 Targets - based on Teacher OTJ's end of 2021

Planned Actions to Raise Learner Achievement

(collaborative doc completed 4th February 2022)

	Target	Possible Targeted Actions
Reading	70% of our Year 8 learners to be at or above their expected curriculum level	<ul style="list-style-type: none"> • Tuakana teina approach • Specialised groups (ALL) • Literacy across the team (more towards streaming) • Mixed ability groups (to support lower readers) • Book Swap day • Reading to, with and by (home and school) • Time to just enjoy books and reading without there needing to be a 'follow up' task • Providing opportunities to read a range of texts within classroom programme (comics, sophisticated picture books, novels, newspaper articles etc) • What's happening at High School - visit to / communication with High Schools
	70% of our Year 1/2 learners to be at or above their expected curriculum level	<ul style="list-style-type: none"> • Better Start Literacy programme • Reading Recovery - 2 staff participating • Tuakana teina approach • Reading mileage (community engaged) • Developing a reading culture - teacher modelling, daily reading of great children's literature, National simultaneous reading day (see Matt) • Swapping rooms to read • Teacher in library once a month reading, student leaders reading in library weekly • Whole school reading quietly at 1.30pm (ten mins after lunch) • Have a designated reading zone somewhere in the shade for any child (perhaps outside the PAC, the garden) • Hell's Pizza reading challenge • Books in hand :) • Reading everyday (Guided reading)

		<ul style="list-style-type: none"> • Promoting the importance of physical books in home if possible • Parents reading with low learners (if possible) • Fast read and thinking (current level) • Pick baskets of leveled readers • Team meeting - share and strategies • Reading resources?? Review • Reading PLD for teachers - practical strategies • Back to rostered library time • Buddy reading - across group
Writing	80% of our all learners to be at or above their expected curriculum level	<ul style="list-style-type: none"> • Curriculum area for our AfL PLD • BSLA literacy • Other tools (outside of First Steps) • Link to language experiences (explicitly planned) • 10 mins writing to a prompt (image, story starter) • Penpals, Trav the Travelling Bear (send them off with a pilot!) - finding engaging contexts • Flat Stanley project • PLD for teachers - practical strategies • Review first steps? Assessment tools? • Develop Alfriston School progressions based on NZC • Formative assessment - purposeful, manageable, effective • “Splinter teaching” of target learners- workshops based on learning gaps • Daily writing/ learners sharing writing • Celebrating writing: Classroom, E news, assemblies, seesaw, team assemblies • Sharing of strategies that have an impact on learners • Following the writing process..what is consistent across the school and all levels • Formal and informal writing opportunities
	70% of our NZ Māori learners to be at or above their expected curriculum level	<ul style="list-style-type: none"> • Big emphasis on developing Number Knowledge • Math warm up to start every lesson - 10 mins (Number Knowledge or revisiting past learning) • Collect student voice from these learners regularly - how are they finding Math, what works for them, what makes Math hard • Hands on learning (come back to materials) • Investigate alternative sites to Mathletics (Sumdog etc.) • Spring Into Maths programme

Maths

70% of our Year 6-8 learners to be at or above their expected curriculum level

- Communication with parents for both celebrations and challenges
- Take guidance from George Ihimaera and access PD targeting Maori learners
- Focus on problem solving (regular)

- Start every Math lesson with a 10 minute Number Knowledge activity
- Staff to share Number Knowledge activities in staff meeting
- Teacher passion and interest to engage students
- Inquiry?? Foundation skills?? Assessment tools?
- Assessment Evidence of learning
- Equipment for learning
- Real life applications eg plan build a house to specifics/ratios, authentic learning contexts
- Problem solving
- Enrich Math
- Cross group, mix ability groups and sharing time/discussion
- Number talks PD - for staff
- Game boxes that learners are familiar with
- Differentiate learning boxes
- Whānau Math evening
- Providing whānau with information related to Math expectations at different Year levels - progressions, TKI resources

Kiwi Sport Funding 2021

The following report outlines how the Ministry of Education allocated Kiwisport funding was used at Alfriston School. It will detail what opportunities were provided and how Alfriston School identified areas to spend Kiwisport funding.

In 2021 Kiwisport funding was used to pay for buses transporting students to a Year 5 to 8 Inter School Soccer Fun Day and a Gymnastics programme provided by Bruce Pulman Park.

Soccer Fun Day

Using Kiwisport funding to pay for buses for the Year 5 to 8 soccer fun day meant that we were able to take a group of over 60 students to the soccer fun day, essentially the cost was halved making this affordable for all. The day provided learners with the opportunity to give soccer a go or to play in a more competitive environment.

Gymnastics

Gymnastics lessons at Bruce Pulman Park are something that teachers, parents and learners all agree is of great value. All learners, including Maori and Pasifika and students with special needs, are catered for at gymnastics lessons by gymnastics coaches. To minimise the costs to parents Kiwisport funding was to pay for the bus transport to and from Bruce Pulman Park. Due to Murphy's buses merging with Auckland Transport, we have seen an increase in bus transport costs.

Decisions on how Kiwisport funding is spent are made collectively. The teacher in charge of Physical Education discusses possibilities for spending money with the leadership team and then opportunities are discussed as a whole staff. Decisions made ensure all learners benefit from the spend and there is increased participation in organised sport.

The kiwisport funding provided to Alfriston School definitely increased participation in sport and gave our learners the opportunity to develop their sports skills in a fun, safe environment.