

Alfriston School

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number:	1203
Principal:	Carla Cook
School Address:	1373 Alfriston Road, Auckland
School Postal Address:	1373 Alfriston Road, RD1, Auckland 2576
School Phone:	09 266 7845
School Email:	finance@alfriston.school.nz
Accountant / Service Provider:	School Finance Hub

Alfriston School**Members of the Board**

For the year ended 31 December 2022

Name	Position	How position Gained	Term Expired/Expires
Carla Cook	Principal		
Paul Firth	Parent Representative	Elected August 2022	August 2025
Paul Tonkin	Parent Representative	Elected August 2022	August 2025
Stu Hunter	Presiding Member	Elected August 2022	August 2025
Arthur Chung	Parent Representative	Elected August 2022	August 2025
Binu Rajendran	Parent Representative	Elected August 2022	August 2025
Sarina Davies	Staff Representavie	Elected August 2022	August 2025
Nicki Douglas	Parent Representative	Elected June 2019	August 2022
Shimera Matthews	Parent Representative	Elected June 2019	August 2022
Karalee Squire	Parent Representative	Co-opted July 2019	August 2022
Kimberley Rivett	Staff Representavie	Elected September 2019	August 2022

Alfriston School

Annual Report - For the year ended 31 December 2022

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements

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

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

	Kiwisport
--	-----------

	Statement of Compliance with Employment Policy
--	--

Alfriston School

Statement of Responsibility

For the year ended 31 December 2022

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


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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Stewart Hunter

Full Name of Presiding Member

DocuSigned by:

9ACA11155C66463...

Signature of Presiding Member

02 June 2023

Date:

Carla Cook

Full Name of Principal

DocuSigned by:

9313A4FB6E57462...

Signature of Principal

02 June 2023

Date:

Alfriston School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	2,993,360	2,877,522	2,927,882
Locally Raised Funds	3	281,980	96,050	195,376
Interest Income		5,213	1,350	1,144
Total Revenue		3,280,553	2,974,922	3,124,402
Expenses				
Locally Raised Funds	3	121,778	-	134,144
Learning Resources	4	2,113,340	2,047,570	2,153,935
Administration	5	238,901	192,933	202,107
Finance		2,113	2,500	2,354
Property	6	697,339	729,958	618,315
Loss on Disposal of Property, Plant and Equipment		-	-	1,672
Total Expenses		3,173,471	2,972,961	3,112,527
Net Surplus / (Deficit) for the year		107,082	1,961	11,875
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		107,082	1,961	11,875

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,175,082	1,175,082	1,142,684
Total comprehensive revenue and expense for the year		107,082	1,961	11,875
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		13,177	-	20,523
Equity at 31 December		1,295,341	1,177,043	1,175,082

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	643,001	470,074	445,593
Accounts Receivable	8	129,310	158,750	181,506
Prepayments		10,619	9,000	8,359
Inventories	9	54,371	45,000	63,571
Investments	10	100,000	100,000	100,000
Funds Receivable for Capital Works Projects	16	16,939	-	1,810
		954,240	782,824	800,839
Current Liabilities				
GST Payable		19,909	12,000	11,860
Accounts Payable	12	161,719	186,500	223,312
Revenue Received in Advance	13	930	1,000	15,379
Provision for Cyclical Maintenance	14	92,690	-	-
Finance Lease Liability	15	12,141	12,141	9,575
Funds held for Capital Works Projects	16	134,137	120,000	187,808
		421,526	331,641	447,934
Working Capital Surplus/(Deficit)		532,714	451,183	352,905
Non-current Assets				
Property, Plant and Equipment	11	800,051	809,210	893,210
		800,051	809,210	893,210
Non-current Liabilities				
Provision for Cyclical Maintenance	14	25,937	71,863	60,863
Finance Lease Liability	15	11,487	11,487	10,170
		37,424	83,350	71,033
Net Assets		1,295,341	1,177,043	1,175,082
Equity		1,295,341	1,177,043	1,175,082

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		803,409	687,384	711,394
Locally Raised Funds		267,531	81,671	212,608
Goods and Services Tax (net)		8,049	140	(1,772)
Payments to Employees		(358,472)	(357,413)	(387,557)
Payments to Suppliers		(392,056)	(242,286)	(437,475)
Interest Paid		(2,113)	(2,500)	(2,354)
Interest Received		4,786	600	1,227
Net cash from/(to) Operating Activities		331,134	167,596	96,071
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(62,111)	(76,000)	(43,168)
Net cash from/(to) Investing Activities		(62,111)	(76,000)	(43,168)
Cash flows from Financing Activities				
Furniture and Equipment Grant		13,177	-	20,523
Finance Lease Payments		(15,992)	(1,117)	(15,318)
Funds Administered on Behalf of Third Parties		(68,800)	(65,998)	(103,409)
Net cash from/(to) Financing Activities		(71,615)	(67,115)	(98,204)
Net increase/(decrease) in cash and cash equivalents		197,408	24,481	(45,301)
Cash and cash equivalents at the beginning of the year	7	445,593	445,593	490,894
Cash and cash equivalents at the end of the year	7	643,001	470,074	445,593

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.

Alfriston School

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. If applicable, future operating lease commitments are disclosed in note 21.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and revenue when conditions are satisfied.

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board 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	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

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

k) 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. If such indication exists, the School estimates the assets's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on the valuer's approach to determining market value.

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

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

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from School Centennial 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 the above revenue received in advance, should the School be unable to provide the services to which they relate.

o) Funds Held for Capital Works

The School directly receives funding from the Ministry of Education for capital works projects that are included in the School's five year capital works agreement. These funds are held on behalf and for a specified purpose, as such these transactions are not recorded in the Statement of Comprehensive 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 Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 7-10 year period, the economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain on derecognition are recognised in surplus or deficit.

r) 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.

s) Budget Figures

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

t) 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.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	776,009	657,984	732,023
Teachers' Salaries Grants	1,741,148	1,626,030	1,769,641
Use of Land and Buildings Grants	476,203	591,508	426,218
Other Government Grants	-	2,000	-
	<u>2,993,360</u>	<u>2,877,522</u>	<u>2,927,882</u>

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	\$	\$	\$
Donations & Bequests	113,803	71,000	52,611
Fees for Extra Curricular Activities	77,925	10,050	78,687
Trading	51,686	5,000	49,512
Fundraising & Community Grants	38,566	10,000	14,566
	<u>281,980</u>	<u>96,050</u>	<u>195,376</u>
Expenses			
Extra Curricular Activities Costs	76,363	-	78,855
Trading	34,128	-	51,317
Fundraising and Community Grant Costs	11,287	-	3,972
	<u>121,778</u>	<u>-</u>	<u>134,144</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>160,202</u>	<u>96,050</u>	<u>61,232</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	39,638	34,540	27,587
Information and Communication Technology	29,665	21,500	16,493
Library Resources	728	500	722
Employee Benefits - Salaries	1,880,649	1,805,030	1,947,230
Staff Development	12,715	21,000	9,657
Depreciation	149,945	165,000	152,246
	<u>2,113,340</u>	<u>2,047,570</u>	<u>2,153,935</u>

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	8,360	8,533	6,260
Board Fees	1,570	2,000	1,170
Board Expenses	13,337	6,000	8,302
Communication	4,527	4,500	4,757
Consumables	14,909	12,500	16,597
Operating Lease	839	800	839
Other	13,387	12,100	9,402
Employee Benefits - Salaries	164,120	132,000	140,070
Insurance	8,358	7,000	6,820
Service Providers, Contractors and Consultancy	9,494	7,500	7,890
	238,901	192,933	202,107

6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	23,263	12,500	9,494
Consultancy and Contract Services	43,709	33,000	40,012
Cyclical Maintenance Provision	57,764	11,000	(1,626)
Grounds	1,804	2,300	2,424
Heat, Light and Water	17,862	18,000	17,104
Repairs and Maintenance	16,964	11,350	59,601
Use of Land and Buildings	476,203	591,508	426,218
Security	3,203	300	292
Employee Benefits - Salaries	56,567	50,000	64,796
	697,339	729,958	618,315

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	193,001	470,074	445,593
Short-term Bank Deposits	450,000	-	-
Cash and cash equivalents for Statement of Cash Flows	643,001	470,074	445,593

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

Of the \$643,001 Cash and Cash Equivalents, \$134,137 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Interest Receivable	427	750	-
Banking Staffing Underuse	-	-	27,400
Teacher Salaries Grant Receivable	128,883	158,000	154,106
	<u>129,310</u>	<u>158,750</u>	<u>181,506</u>
Receivables from Exchange Transactions	427	750	-
Receivables from Non-Exchange Transactions	128,883	158,000	181,506
	<u>129,310</u>	<u>158,750</u>	<u>181,506</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Stationery	3,887	3,000	3,439
School Uniforms	50,484	42,000	60,132
	<u>54,371</u>	<u>45,000</u>	<u>63,571</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	100,000	100,000	100,000
Total Investments	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building improvements - Crown	286,143	-	-	-	(37,394)	248,749
Furniture and Equipment	452,455	39,319	-	-	(75,826)	415,948
Information and Communication Technology	126,345	5,609	-	-	(21,778)	110,176
Leased Assets	20,017	11,858	-	-	(13,916)	17,959
Library Resources	8,250	-	-	-	(1,031)	7,219
Balance at 31 December 2022	893,210	56,786	-	-	(149,945)	800,051

The net carrying value of furniture and equipment held under a finance lease is \$17,959 (2021: \$20,017)

Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building improvements - Crown	777,099	(528,349)	248,750	777,099	(490,956)	286,143
Furniture and Equipment	1,125,031	(709,084)	415,947	1,085,715	(633,260)	452,455
Information and Communication Technology	274,982	(164,806)	110,176	269,373	(143,028)	126,345
Leased Assets	52,168	(34,208)	17,960	69,351	(49,334)	20,017
Library Resources	59,750	(52,532)	7,218	59,750	(51,500)	8,250
Balance at 31 December	2,289,030	(1,488,979)	800,051	2,261,288	(1,368,078)	893,210

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	15,331	15,000	59,533
Accruals	12,376	6,500	6,260
Employee Entitlements - Salaries	130,053	160,000	155,417
Employee Entitlements - Leave Accrual	3,959	5,000	2,102
	<u>161,719</u>	<u>186,500</u>	<u>223,312</u>
Payables for Exchange Transactions	161,719	186,500	223,312
	<u>161,719</u>	<u>186,500</u>	<u>223,312</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other	930	1,000	15,379
	<u>930</u>	<u>1,000</u>	<u>15,379</u>

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	60,863	60,863	62,489
Increase to the Provision During the Year	57,764	11,000	(1,626)
Provision at the End of the Year	118,627	71,863	60,863
Cyclical Maintenance - Current	92,690	-	-
Cyclical Maintenance - Non current	25,937	71,863	60,863
	118,627	71,863	60,863

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

15. Finance Lease Liability

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

Minimum lease payments payable:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	13,793	12,141	10,960
Later than One Year and no Later than Five Years	12,245	11,487	11,021
Future Finance Charges	(2,410)	-	(2,236)
	23,628	23,628	19,745
Represented by			
Finance lease liability - Current	12,141	12,141	9,575
Finance lease liability - Non current	11,487	11,487	10,170
	23,628	23,628	19,745

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

	2022	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Toilet Refurbishment		48,191	-	(8,238)	-	39,953
Block ILE/DQLS		12,627	-	(6,223)	-	6,404
Weathertightness		(1,810)	-	(15,129)	-	(16,939)
SIP Shade & Court Resurfacing		126,990	469	(39,679)	-	87,780
Totals		185,998	469	(69,269)	-	117,198

Represented by:

Funds Held on Behalf of the Ministry of Education	134,137
Funds Receivable from the Ministry of Education	(16,939)

	2021	Opening Balances \$	Receipts / Receivable from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Drinking fountain		1,297	-	-	(1,297)	-
Toilet Refurbishment		34,612	28,800	(15,221)	-	48,191
Roofing		1,446	-	(39,403)	37,957	-
Joinery		50,689	2,408	(52,268)	(829)	-
Block ILE/DQLS		11,724	132,508	(131,605)	-	12,627
Weathertightness		8,692	-	(10,502)	-	(1,810)
SIP Shade & Court Resurfacing		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 Receivable from the Ministry of Education	(1,810)

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions 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.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	1,570	1,170
<i>Leadership Team</i> Remuneration Full-time equivalent members	314,137 2.44	380,227 3
Total key management personnel remuneration	315,707	381,397

There are 6 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0-3
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
110-120	1.00	2.00
100-110	1.00	-
	2.00	2.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	\$8,200	-
Number of People	1	-

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

20. Contingencies

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

(Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Support Staff and Teacher Aide Settlements

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022.

The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023.

Alfriston School

Notes to the Financial Statements (cont'd)

For the year ended 31 December 2022

21. Commitments

Capital Commitments

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

A \$ 75,728 contract for the toilet refurbishment project to be completed in 2023, which will be fully funded by the Ministry of Education. \$75,728 has been received of which \$68,155 has been spent on the project to date.

A \$145,377 contract for the Block ILE/DQLS project for the to be completed in 2023, which will be fully funded by the Ministry of Education. \$153,408 has been received of which \$147,004 has been spent on the project to date.

A \$259,875 contract for the SIP Shade & Court Resurfacing to be completed in 2023, which will be fully funded by the Ministry of Education. \$234,338 has been received of which \$146,558 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$nil)

22. Financial Instruments

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Financial assets measured at amortised cost			
Cash and Cash Equivalents	643,001	470,074	445,593
Receivables	129,310	158,750	181,506
Investments - Term Deposits	100,000	100,000	100,000
Total Financial Assets Measured at Amortised Cost	872,311	728,824	727,099
Financial liabilities measured at amortised cost			
Payables	161,719	186,500	223,312
Finance Leases	23,628	23,628	19,745
Total Financial Liabilities Measured at Amortised Cost	185,347	210,128	243,057

23. Events After Balance Date

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

24. Comparatives

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

Independent Auditor's Report

To the readers of Alfriston School's Financial statements For the year ended 31 December 2022

The Auditor-General is the auditor of Alfriston School (the School). The Auditor-General has appointed me, Brendon Foy, 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 20, that comprise the statement of financial position as at 31 December 2022, 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 2022; 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 2 June 2023. This is the date at which our opinion is expressed.

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

Basis 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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, compliance with good employer requirements 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, appearing to read 'Brendon Foy'.

Brendon Foy
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

Alfriston Primary School Analysis of Variance 2022

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	2022 Annual Aims	Actions	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"> *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 	<ul style="list-style-type: none"> *Community consultation completed *Staff and learner consultation completed *Many class and schoolwide activities to maintain positive school culture (wheelathon, house days, house afternoon sport Term 4, Fun Run) *Whole staff review of Behaviour Management system and expectations. Minor and Major flowcharts created to ensure consistency and clarity *Etap guidance section utilised consistently and effectively * 	<ul style="list-style-type: none"> *Communicate new vision and values - with all stakeholders *Refer to/promote and live the school's vision and values *Learner voice to determine indicators for each value - within and outside of the classroom. These will be referred to constantly. *Design 'characters' based on our tui to represent each value *Set up and embed new PB4L reward systems
<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"> *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 	<ul style="list-style-type: none"> *Ongoing P.D. with George from M.A.C. Great shifts in staff thinking and confidence to use te reo *Priority learner tracking at class, team and school level *Ka Hikitia and Tātaiako documents unpacked with G.Ihimaera and additional SLT led staff meetings * 	<ul style="list-style-type: none"> *By the beginning of Term 3 we will hold whole school powhiri to welcome new learners and their whānau *Deliberate actions to ensure staff know their learners *Continue to develop use of Te Ao Maori *Senior Leaders continue to develop understanding, knowledge and confidence in Tikanga

<i>Inform and engage whānau to strengthen learning partnerships</i>	Communication and consultation with community leads to whānau feeling valued and welcome	<ul style="list-style-type: none"> *Covid times - looking at 'different' ways to connect *Scheduled 'hui' to gain voice *Promoting home/school partnership and welcoming whānau at all times *Finding ways to involve whānau - utilising expertise 	<ul style="list-style-type: none"> *Use of eNews, fortnightly whānau assemblies, phone calls, certificates, ASP system, seesaw *Transition to school programme reviewed and streamlined. Positive impact for teacher, class and visitors. 	<ul style="list-style-type: none"> *SLT presentation at start of year to explicitly share school direction and home/school partnership expectations (additional gatherings when required) *Prioritise early communication - of events, dates *Use multiple forms of communication so that our messages are received by all *Create opportunities for whānau to be involved in the learning
---	---	--	---	--

STRATEGIC GOAL 2: AKO – TEACHING AND LEARNING

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

Overarching Strategic Aim 2021 - 2023	2022 Annual Aims	Actions	Progress Made	Where to Next
<i>Develop and create a Professional Growth Cycle that meets the needs of our staff and learners</i>	Refine P.G.C with a focus on Individual Teacher inquiries ensuring authentic, collaborative teacher learning and growth (aligned to Afl PLD)	<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 	<ul style="list-style-type: none"> *Staff meetings allow for time to update PGC site *Staff find the site easy to use and useful in storing evidence and information *Teachers have videoed themselves twice and had Professional Analysis Conversations with external facilitators - mixed feedback from staff and positive shifts seen in teaching/learning programmes 	<ul style="list-style-type: none"> *Professional readings are relevant and timely. These provide opportunity to reflect and learn *P.G.C. is directly aligned to PLD and schoolwide foci *Teacher voice is collected regularly to determine 'what else' we can do to enhance teacher practice
<i>Grow practice and pedagogy through engaging, evidence based P.L.D.</i>	External facilitator involved in Assessment for Learning PLD, a tool for developing teacher practice and pedagogy	<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 	<ul style="list-style-type: none"> *Text purchased and used with our Afl PLD. Positive feedback from teachers in regards to text and effective dialogue generated. *Initial plan completed. Regular review of PLD direction, develop next steps *Regular internal evaluation of PLD effectiveness - leadership level and staff mtgs *Decision made to find a new facilitator - aligned Afl 	<ul style="list-style-type: none"> *SLT work with Ed'n Group to co-construct relevant, purposeful PLD *Peer Coaching (across teams) is used to support and challenge teacher's thinking and actions *Regular feedback/reflection from staff to guide future PLD *All assessment information is used to

			beliefs and direction	inform teaching and learning - both teacher and learner understand and use the information *Learner voice will become an integral part of PLD process
<i>Collect, analyse and use assessment information to inform future teaching and learning</i>	Refine the assessment information we are collecting so that this informs future teaching and provides us with accurate information to report	<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 	<ul style="list-style-type: none"> *Formative assessment is prioritised over Summative assessment *Team decisions in regards to formal assessments used *Staff are trusted to make progress and achievement judgements *Collection of achievement data - focus on not entering data in multiple places *etap system used to collect OTJ information, progression information, Rdg levels 	<ul style="list-style-type: none"> *Progressions are used to assist teacher and learners in knowing where they are at with learning and where to next *Three way conferences are introduced - allowing learners to have more input/ownership *Explicit and deliberate opportunities are created for learners to talk about their learning - progress and achievement

STRATEGIC GOAL 3: AROTAKE - INTERNAL EVALUATION FOR IMPROVEMENT

Establish a culture of effective, ongoing internal evaluation for improvement

Overarching Strategic Aim 2021 - 2023	2022 Annual Aims	Actions	Progress Made	Where to Next
<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"> *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 	<ul style="list-style-type: none"> *Consultation process completed - voice collected from caregivers, past learners, current learners, staff *Logo created to provide community with a visual - clear and concise *Leadership Team collated information - decisions made *Sharing of Vision/Values to occur beginning 2023 *Strategic goals are referred to and prioritised - by all staff 	<ul style="list-style-type: none"> *Strategic Goals visible on all community communications *Set up Enrolment Process and monitor effectiveness *Adapt Attendance Monitoring Process and monitor effectiveness *Monitor effectiveness of support programmes using data tracking
<i>Regular Evaluation – Gather data, monitor progress towards goals, and assess the</i>	Review current systems and processes for reviewing student achievement and	<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 	<ul style="list-style-type: none"> *Constant review and adaptability throughout Covid pandemic - positive feedback from community *Adapted formal report - meet reporting needs in Covid year *Recognising learners of concern - providing internal 	<ul style="list-style-type: none"> *Use appropriate and manageable tools and methods to gather, store and retrieve a range of valid and fit-for-purpose data *Allocate sufficient resources to support change and improvement.

<i>effectiveness of programmes or interventions</i>	support programmes	<p>*Review School Reports - is the format meeting the purpose</p> <p>*One month report - purpose and need (review)</p> <p>*Review data tracking systems - what data are we collecting, how is it being used to improve learner outcomes</p> <p>*Ongoing review of Annual Plan</p>	<p>support as well as seeking external funding/support</p> <p>*Involvement in MOE initiatives offered - EG Goodspace Mental Wellbeing tool for Year 7/8 learners</p> <p>*All learners receiving 2 written reports - Mid and End of Year</p> <p>*Tracking of support programme learner's progress - decisions made based on effectiveness.</p> <p>*Gathering evidence against Annual Plan ongoing</p>	<p>*Progress and achievement tracking systems are embedded and used for reporting and decision making</p> <p>*Connect with at least 1 High School to determine 'readiness for High School' of our Year 9 learners</p>
<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	<p>*Formal recording of 'Emergent Evaluation' evidence - Principal level. This happens all the time however we will record regular evidence</p> <p>*Use with P.G.C. Inquiry model</p> <p>*Continue to refer to at leadership and staff meeting</p> <p>*Set teams tasks regularly which allow them to use this model</p>	<p>*Staff are encouraged to ask questions / make suggestions - what have we noticed?</p> <p>*Noticings are unpacked at different levels - Snr Leadership, whole staff etc</p> <p>*This level of evaluation happens 'all the time' - it's ok to have time to process before making a decision</p> <p>*</p>	<p>*Expectation that staff ask questions and share noticings - it's an 'all' responsibility</p> <p>*A culture of care and support are nurtured so that people are comfortable discussing and seeking solutions from others</p> <p>*Continue to develop ability to process information (time) before making a decision.</p>

Annual Targets

2022 Targets	Actions: What did we do?	Outcomes: What happened/ Evidence?	Evaluation: Where to next?
<p>READING</p> <p>70% of our Year 8 learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> Mixed ability groups (to support lower readers) 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) 	<ul style="list-style-type: none"> 72.5% (29/40) of Year 8 students are currently <u>at</u> or <u>exceeding</u> expectation in the Curriculum Level of Reading. We have achieved our 2022 target of 70% Year 8 learners at or exceeding their expected curriculum level. 	<ul style="list-style-type: none"> Literacy role for 2023 - focus Refreshed Literacy Curriculum Guided reading at all levels Teacher reading to learners at all levels Opportunities to read for enjoyment - no follow up necessary Senco supporting teachers planning for Special Ed'n learners Providing learners with a range of texts to read/study Continue to top up class libraries - using Scholastic Book Club points Better Start Literacy - integrated approach Term 1 additional Phonics teaching - Steph M
<p>70% of our Year 1/2 learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> Better Start Literacy programme (5 staff, Year 0/1 learners) Reading Recovery - 2 staff working with 10 learners Reading mileage (community engaged) Developing a reading culture - teacher modelling, daily reading of great children's literature 	<ul style="list-style-type: none"> 59.9% (51/85) of our Year 1/2 learners are at or above their expected level currently. 	

	<ul style="list-style-type: none"> • Whole school reading quietly at 1.30pm (ten mins after lunch) • Designated reading zone in the playground for any child • Reading everyday (Guided reading) • Fast read and thinking (current level) • Pick baskets of levelled readers • Team meetings - share strategies / resources • Back to rostered library time • Updated class libraries - new books 	<ul style="list-style-type: none"> • We did not meet our 2022 Target of 70% Year 1/2 learners to be at or above their expected curriculum level. 	<ul style="list-style-type: none"> • Talk to Learn and ESOL support groups • Use of Reading Eggs - Year 0-2 • Sharing learning foci with whānau 3 times a term
<p><u>WRITING</u></p> <p>80% of our all learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> • Curriculum area for our Afl PLD • BSLA literacy • Alfriston School Writing Progressions used • Link to language experiences (explicitly planned) • 10 mins writing to a prompt (image, story starter) • PLD for teachers - practical strategies • Review use of First Steps. • Quality vs quantity - breaking texts down • Importance of exemplar use • 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 	<ul style="list-style-type: none"> • 66.3% (257) of all learners are now at or above their expected curriculum level. • We have made positive progress however not reached our aspirational target of 80%. 	<ul style="list-style-type: none"> • Literacy role for 2023 - focus Refreshed Literacy Curriculum and reviewing our Alfriston School Writing progressions • Writing continues to be our PLD curriculum area focus • Continue to prioritise the use of quality exemplars • Sharing of teacher practice in team and staff meetings • Prioritising Writing in core learning time - before lunch • Looking for a purpose for writing - who is our audience • Allowing learners choice in their writing • Sharing learning foci with whānau 3 times a term
<p><u>MATHS</u></p> <p>70% of our NZ Māori learners to be at or above their expected curriculum level</p>	<ul style="list-style-type: none"> • Priority Learner and Target Learner Tracking (SLT led) • 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 	<ul style="list-style-type: none"> • 58% (30/52) of all learners are now at or above their expected curriculum level. • At least 10 learners have made accelerated progress and however we have not yet met our 70% target. 	<ul style="list-style-type: none"> • Support all teachers to develop an effective system for using Math progressions in the classroom • Develop learners ability to talk about their progress and achievement in Maths (progressions as a tool) • Commitment to starting every Math session with a 10 minute Number Knowledge warm up

	<ul style="list-style-type: none"> • Hands on learning (come back to materials) • Communication with parents for both celebrations and challenges • Focus on problem solving (regular) 		<ul style="list-style-type: none"> • Link between sessions warm up and teaching focus • SLT supporting teachers and learning assistants in planning / teaching with Special Ed'n learners • Share Math progressions with whānau so they are aware of expectations and can assist • Use of eAko online learning site - Years 4-8 • Sharing learning foci with whānau 3 times a term •
70% of our Year 6-8 learners to be at or above their expected curriculum level	<ul style="list-style-type: none"> • Reviewed Math progressions - introduced • 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 • Assessment Evidence of learning • Use of materials / equipment for learning • Real life applications eg plan build a house to specifics/ratios, authentic learning contexts • Problem solving • Use of enrich Math site • Cross group, mix ability groups and sharing time/discussion • Differentiate learning boxes 	<ul style="list-style-type: none"> • 69% (87/126) of all learners are now at or above their expected curriculum level. • At least 8 learners have made accelerated progress and we are very near to our 70% target. 	

Kiwi Sport Funding 2022

The following report outlines how the Ministry of Education allocated Kiwisport funding (\$5,789.91) was used at Alfriston School.

In 2022 Kiwisport funding was used to pay for all tamariki to participate in the Gymsport programme which was provided by Bruce Pulman Park. All learners at Alfriston School attended this programme for 4 weeks.

Gymnastics

Gymnastics lessons at Bruce Pulman Park are something that teachers, caregivers and learners all agree is of great value. The learners try new activities, learn new skills, become more confident in using gymsport equipment and develop movement ability. All learners, including Maori and Pasifika and students with special needs, are catered for at gymnastics lessons by gymnastics coaches. 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.

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.

Calvin Cook



**Compliance with Education and Training Act 2020
requirements to be a good employer for the year ending
31 December 2022.**

The following questions address key aspects of compliance
with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<p>-Health and Safety procedures/practices:</p> <ul style="list-style-type: none"> • Conducting regular risk assessments to identify potential hazards and take steps to mitigate them. • Providing appropriate training and supervision to employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining equipment and machinery to ensure they are safe to use. • Ensuring that the workplace is clean and well-maintained. • Encouraging employees to report any hazards or safety concerns they encounter. <p>-Strategic Goal #1 - Hauora. This is a priority for us. We prioritise people - ensuring everyone feels safe and supported in the workplace. We have a number of ways to recognise staff as individuals and as a team. We care!</p> <p>-The school policy applies to all school employees and to trainees as appropriate. Our induction process involves providing information, training, observation, and mentoring. All school staff play a role in welcoming and integrating new staff into the school.</p> <p>Our induction process:</p> <ul style="list-style-type: none"> • supports staff to feel welcome and be successful and emphasises staff wellbeing • familiarises staff with their working environment, including health and safety • covers our school's aims and enables staff to contribute to the school's vision and values • explains our codes of conduct for staff and our school community

	<ul style="list-style-type: none"> • provides information about policies and procedures, including how to participate in reviews • covers our child protection policy • identifies and addresses any specific professional development needs. <p>-Induction for teaching staff - Link to induction document</p> <p>All new staff:</p> <ul style="list-style-type: none"> • are invited to visit the school before their employment begins • have access to the school's policies and procedures and are expected to develop their understanding of them • complete our school's induction process.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. All schools are required by the Public Service Act to be “good employers”, that is:</p> <ul style="list-style-type: none"> • to maintain, and comply with their school's Equal Employment Opportunities policy, and • to include in the annual report a summary of the year’s compliance. <p>To achieve this, the board:</p> <ul style="list-style-type: none"> • appoints a member to be the EEO officer – this role may be taken by the principal • shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development • selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude • recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups • ensures that employment and personnel practices are fair and free of any bias.

<p>How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p>Employ based on needs of the role – as per the job description.</p> <p>Employ the best person (skills, qualifications and abilities) for the job.</p> <p>Follow Alfriston School's policies and procedures for appointment.</p> <p>At least 2 people involved throughout.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<p>Through professional learning we understand the importance of Māori achieving success as Māori. Ways we do this: Partnership, Participation and Protection.</p> <p>We have 1 Māori staff member in our team currently and have just had two Māori staff members move on to promotional positions in other schools. Both staff members were Whānau leaders at our school. We seldom have Māori kaiako apply for positions at our school.</p> <p>We engage with MAC (Maori Achievement Collaborative) and we are working towards improved tikanga practices and integrated Te Reo becoming normalised across the school. All Maori students are identified and achievement is tracked closely. We hold Hui for Maori Whanau and action suggestions. Kapa Haka is strong in the school.</p>
<p>How have you enhanced the abilities of individual employees?</p>	<ul style="list-style-type: none"> -Professional Growth Cycle – collaborative approach -Professional Development – internal and external -Peer Coaching – learning from each other -Recapped 'What's had the biggest Impact on Improving your teacher practice?'. Ensuring we are providing opportunities aligned to this. -Opportunities for staff to lead learning -Observations of each other -SLT supporting constantly -Strength based appointments are made -Opportunities for Kaiako to use passions and strengths in teaching, learning and coaching of colleagues
<p>How are you recognising the employment requirements of women?</p>	<p>We ensure all employees and applicants for employment are treated according to their skills, qualifications and abilities.</p> <p>We recognise the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</p> <p>We ensure that employment and personnel practices are fair and free of any bias.</p>

How are you recognising the employment requirements of persons with disabilities?	As above Supporting all staff with their individual needs and areas of development.
---	--

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy LINK to policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	