

Alfriston School

Annual Report for the year ended 31 December 2019

Ministry Number:	1203
Principal:	Michelle McCarty
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School Phone:	09 266 7845
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Service Provider:	Edtech Financial Services Ltd

Alfriston School

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired/expires
John Montgomerie	Chairperson	Elected 2016	Head of Portfolio & Project Management	June 2019
Tim O'Halloran	BOT Member	Elected 2016	Strategy & Development Manager	June 2019
Paul van Cingel	BOT Member	Elected 2016	Implementation Consultant	June 2019
Scott Montgomerie	BOT Member	Elected 2016	Farmer	June 2019
Margo Glenn-Campbell	BOT Member	Co-opted Sept 2016	Project Manager	June 2019
Karalee Squire	BOT Member	Co-opted Sept 2016	Fixed Asset Accountant	June 2019
Andre van Schalkwyk	Staff Representative	Elected March 2018	Teacher	June 2019
Nicky Douglas	BOT Member	Co-opted Nov 2018	Organisational development contractor	June 2019
Andre van Schalkwyk	Staff Representative	Elected March 2018	Teacher	Sept 2019
John Montgomerie	Chairperson	Elected June 2019	Head of Portfolio & Project Management	June 2022
Nicki Douglas	BOT Member	Elected June 2019	People and Leadership business partner	June 2022
Paul Tonkin	BOT Member	Elected June 2019	Product development manager	June 2022
Stu Hunter	BOT Member	Elected June 2019	Detected Senior Sargent - Investigations and Leadership	June 2022
Shimera Matthews	BOT Member	Elected June 2019	Early childhood teacher	June 2022
Karalee Squire	BOT Member	Co-opted July 2019	Fixed Asset Accountant	June 2022
Michelle McCarty	Principal		Principal	
Kimberley Rivett	Staff Representative	Elected Sept 2019	Associate Principal	June 2022

Alfriston School

Annual Report

For the year ended 31 December 2019

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Alfriston School
Statement of Responsibility

For the year ended 31 December 2019

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

JOHN MONTGOMERIE


Full Name of Board Chairperson

Michelle M^cCarty
Full Name of Principal


Signature of Board Chairperson


Signature of Principal

5 August 2020
Date:

04.08.2020
Date:

Alfriston School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	2,811,471	2,332,518	2,590,948
Locally Raised Funds	3	305,217	78,050	339,349
Interest Income		10,159	9,000	13,601
International Students	4	11,304	26,000	11,304
		<u>3,138,151</u>	<u>2,445,568</u>	<u>2,955,202</u>
Expenses				
Locally Raised Funds	3	171,465	1,500	172,676
International Students	4	2,257	2,000	1,798
Learning Resources	5	1,875,711	1,609,716	1,646,362
Administration	6	198,959	184,555	178,147
Finance		2,331	2,500	3,790
Property	7	722,612	528,700	758,889
Depreciation	8	168,736	140,000	123,773
Loss on Disposal of Property, Plant and Equipment		-	-	10,309
		<u>3,142,071</u>	<u>2,468,971</u>	<u>2,895,744</u>
Net Surplus / (Deficit) for the year		(3,920)	(23,403)	59,458
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(3,920)</u>	<u>(23,403)</u>	<u>59,458</u>

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

Alfriston School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January		1,193,003	1,193,003	1,128,530
Total comprehensive revenue and expense for the year		(3,920)	(23,403)	59,458
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		10,340	-	5,015
Equity at 31 December	25	1,199,423	1,169,600	1,193,003
Retained Earnings		1,199,423	1,169,600	1,193,003
Equity at 31 December		1,199,423	1,169,600	1,193,003

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 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	9	205,839	11,757	84,835
Accounts Receivable	10	116,958	102,000	115,320
GST Receivable		7,661	3,000	15,438
Prepayments		7,446	5,000	7,185
Inventories	11	35,744	30,000	30,299
Investments	12	99,100	300,000	348,525
		<u>472,748</u>	<u>451,757</u>	<u>601,602</u>
Current Liabilities				
Accounts Payable	14	257,007	124,600	207,467
Revenue Received in Advance	15	13,244	1,000	13,069
Provision for Cyclical Maintenance	16	23,594	86,472	37,480
Finance Lease Liability - Current Portion	17	17,003	12,350	20,874
Funds Held for Capital Works Projects	18	384	-	1,297
Funds Held on Behalf of Mutukaroa Cluster	19	-	-	5,723
		<u>311,232</u>	<u>224,422</u>	<u>285,910</u>
Working Capital Surplus/(Deficit)		161,516	227,335	315,692
Non-current Assets				
Property, Plant and Equipment	13	1,090,678	944,370	931,370
		<u>1,090,678</u>	<u>944,370</u>	<u>931,370</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	41,669	1,000	40,606
Finance Lease Liability	17	11,102	1,105	13,453
		<u>52,771</u>	<u>2,105</u>	<u>54,059</u>
Net Assets		<u>1,199,423</u>	<u>1,169,600</u>	<u>1,193,003</u>
Equity	25	<u>1,199,423</u>	<u>1,169,600</u>	<u>1,193,003</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 2019

	2019	2019	2018
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash flows from Operating Activities			
Government Grants	630,288	591,354	575,556
Locally Raised Funds	298,155	81,383	338,496
International Students	11,304	14,696	11,304
Goods and Services Tax (net)	7,777	12,438	(6,629)
Payments to Employees	(340,004)	(310,606)	(302,823)
Payments to Suppliers	(399,044)	(322,201)	(411,260)
Cyclical Maintenance Payments in the year	(24,085)	-	-
Interest Paid	(2,331)	(2,500)	(3,790)
Interest Received	13,961	11,067	13,415
Net cash from Operating Activities	196,021	75,631	214,269
Cash flows from Investing Activities			
Purchase of PPE (and Intangibles)	(307,742)	(182,043)	(123,621)
Purchase of Investments	-	-	(68,525)
Proceeds from Sale of Investments	249,425	48,525	-
Net cash from Investing Activities	(58,317)	(133,518)	(192,146)
Cash flows from Financing Activities			
Furniture and Equipment Grant	10,340	-	5,015
Finance Lease Payments	(21,317)	(8,171)	(14,267)
Funds Administered on Behalf of Third Parties	(5,723)	(5,723)	-
Funds Held for Capital Works Projects	-	(1,297)	(6,353)
Net cash from Financing Activities	(16,700)	(15,191)	(15,605)
Cash and cash equivalents at the beginning of the year	9 84,835	84,835	78,317
Cash and cash equivalents at the end of the year	9 205,839	11,757	84,835

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Alfriston School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education Act 1989 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".

Standard Early Adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 28.

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.

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 13.



Alfriston School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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.

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.

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

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.

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.

Use of Land and Buildings Expense

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

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.

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.



Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the School may incur on sale or other disposal.

Property, Plant and Equipment

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

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

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

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

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

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

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 to Crown owned assets	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

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, annual leave earned to but not yet taken at balance date.

Alfriston School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

Revenue Received in Advance

Revenue received in advance relates to fees received from international students and centennial donations 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.

Provision for Cyclical Maintenance

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

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

Financial Assets and Liabilities

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

Investments that are shares are categorised as "available for sale" 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.

Borrowings

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

Grants determined by the Minister of Education for operational activities includes all items (core components) included in the Operational Funding notice.

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

Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

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

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.)

For the year ended 31 December 2019

5 Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Curricular	22,296	30,198	34,858
Equipment Repairs	-	200	-
Information and Communication Technology	27,475	26,000	22,667
Library Resources	1,002	2,300	2,345
Employee Benefits - Salaries	1,796,923	1,523,018	1,560,460
Staff Development	28,015	28,000	26,032
	<u>1,875,711</u>	<u>1,609,716</u>	<u>1,646,362</u>

6 Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fee	4,400	6,100	5,950
Board of Trustees Fees	605	1,700	370
Board of Trustees Expenses	14,525	7,500	5,134
Communication	4,097	3,400	4,738
Consumables	23,367	19,000	17,548
Operating Lease	1,450	840	901
Other	9,017	7,500	6,821
Employee Benefits - Salaries	126,030	121,515	119,725
Insurance	7,860	9,000	9,534
Service Providers, Contractors and Consultancy	7,608	8,000	7,426
	<u>198,959</u>	<u>184,555</u>	<u>178,147</u>

7 Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	17,724	16,500	14,219
Consultancy and Contract Services	34,227	29,000	30,355
Cyclical Maintenance Expense	11,262	12,000	9,380
Grounds	7,797	4,500	19,243
Heat, Light and Water	19,402	19,000	19,580
Repairs and Maintenance	22,765	15,300	40,037
Use of Land and Buildings	558,462	387,400	578,145
Security	1,318	2,000	1,948
Employee Benefits - Salaries	49,655	43,000	45,982
	<u>722,612</u>	<u>528,700</u>	<u>758,889</u>

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year end reporting purposes.

8 Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Buildings - School	37,393	35,630	37,393
Furniture and Equipment	72,284	72,090	58,478
Information and Communication Technology	18,224	22,280	19,542
Leased Assets	38,845	8,500	8,360
Library Resources	1,990	1,500	-
	<u>168,736</u>	<u>140,000</u>	<u>123,773</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

9 Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	300	300	300
Bank Current Account	205,539	11,457	84,535
Cash and cash equivalents for Cash Flow Statement	<u>205,839</u>	<u>11,757</u>	<u>84,835</u>

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

Of the \$205,839 Cash and Cash Equivalents, \$384 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2020 on Crown owned school buildings under the School's Five Year Property Plan.

10 Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	10,732	-	4,098
Interest Receivable	265	2,000	4,067
Bank Staffing Underuse	-	-	7,912
Teacher Salaries Grant Receivable	105,961	100,000	99,243
	<u>116,958</u>	<u>102,000</u>	<u>115,320</u>
Receivables from Exchange Transactions	10,997	2,000	8,165
Receivables from Non-Exchange Transactions	105,961	100,000	107,155
	<u>116,958</u>	<u>102,000</u>	<u>115,320</u>

11 Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	35,744	30,000	30,299
	<u>35,744</u>	<u>30,000</u>	<u>30,299</u>

12 Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	99,100	300,000	348,525
Total Investments	<u>99,100</u>	<u>300,000</u>	<u>348,525</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

13 Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Reclassification	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	398,325	-	-	-	(37,393)	360,932
Furniture and Equipment	405,932	286,888	-	(33,002)	(72,284)	587,534
Information and Communication Technology	98,574	25,705	-	-	(18,224)	106,055
Leased Assets	14,752	15,095	-	33,002	(38,845)	24,004
Library Resources	13,787	356	-	-	(1,990)	12,153
Balance at 31 December 2019	931,370	328,044	-	-	(168,736)	1,090,678

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	777,099	(416,167)	360,932
Furniture and Equipment	1,053,207	(465,672)	587,535
Information and Communication Technology	208,878	(102,823)	106,055
Leased Assets	97,654	(73,651)	24,003
Library Resources	69,711	(57,558)	12,153
Balance at 31 December 2019	2,206,549	(1,115,871)	1,090,678

The net carrying value of equipment held under a finance lease is \$24,003 (2018: \$14,752).

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Buildings	435,718	-	-	-	(37,393)	398,325
Furniture and Equipment	375,670	93,225	(4,485)	-	(58,478)	405,932
Information and Communication Technology	94,919	29,021	(5,824)	-	(19,542)	98,574
Leased Assets	11,285	11,827	-	-	(8,360)	14,752
Library Resources	12,411	1,376	-	-	-	13,787
Balance at 31 December 2018	930,003	135,449	(10,309)	-	(123,773)	931,370

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Buildings	777,099	(378,774)	398,325
Furniture and Equipment	819,834	(413,902)	405,932
Information and Communication Technology	183,173	(84,599)	98,574
Leased Assets	29,043	(14,291)	14,752
Library Resources	69,354	(55,567)	13,787
Balance at 31 December 2018	1,878,503	(947,133)	931,370

The net carrying value of equipment held under a finance lease is \$14,752 (2017: \$11,285).

Alfriston School

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

14 Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	126,255	15,000	84,490
Accruals	13,527	6,000	19,043
Employee Entitlements - Salaries	107,067	100,000	100,282
Employee Entitlements - Leave Accrual	10,158	3,600	3,652
	<u>257,007</u>	<u>124,600</u>	<u>207,467</u>
Payables for Exchange Transactions	257,007	124,600	207,467
	<u>257,007</u>	<u>124,600</u>	<u>207,467</u>

The carrying value of payables approximates their fair value.

15 Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	12,244	-	11,304
Other	1,000	1,000	1,765
	<u>13,244</u>	<u>1,000</u>	<u>13,069</u>

16 Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	78,086	78,086	68,706
Increase/(decrease) to the Provision During the Year	11,262	12,000	9,380
Use of the Provision During the Year	(24,085)	(2,614)	-
Provision at the End of the Year	<u>65,263</u>	<u>87,472</u>	<u>78,086</u>
Cyclical Maintenance - Current	23,594	86,472	37,480
Cyclical Maintenance - Term	41,669	1,000	40,606
	<u>65,263</u>	<u>87,472</u>	<u>78,086</u>

17 Finance Lease Liability

The school has entered into a number of finance lease agreements for Tela Laptops.
Minimum lease payments payable (includes interest portion):

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
No Later than One Year	18,682	12,350	23,083
Later than One Year and no Later than Five Years	12,070	1,105	14,057
	<u>30,753</u>	<u>13,455</u>	<u>37,140</u>

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

18 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:

	2019	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>	-	54,000	54,913	-	(913)
Totals		1,297	54,000	54,913	-	384

Represented by:

Funds Held on Behalf of the Ministry of Education	1,297
Funds Due from the Ministry of Education	(913)
	384

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M) \$	Closing Balances \$
Electrical	<i>Completed</i>	6,636	-	6,636	-	-
Block 5	<i>Completed</i>	(4,613)	4,613	-	-	-
Joinery	<i>Completed</i>	(2,023)	2,023	-	-	-
Drinking Fountain	<i>Completed</i>	7,650	-	6,353	-	1,297
Totals		7,650	6,636	12,989	-	1,297

19 Funds Held on Behalf of Mutukaroa Cluster

Alfriston School is the lead school and holds the funds on behalf of the Mutukaroa cluster, a group of schools funded by the Ministry.

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Funds Held at Beginning of the Year	5,723	-	5,723
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	-	-	-
Funds Spent on Behalf of the Cluster	5,723	-	-
Funds Held at Year End	-	-	5,723

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

20 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 2019

21 Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	605	370
Full-time equivalent members	0.09	0.12
<i>Leadership Team</i>		
Remuneration	327,309	331,977
Full-time equivalent members	2.89	3.00
Total key management personnel remuneration	<u>327,914</u>	<u>332,347</u>
Total full-time equivalent personnel	<u>2.98</u>	<u>3.12</u>

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
<i>Salaries and Other Short-term Employee Benefits:</i>		
Salary and Other Payments	130-140	130-140
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	1	-
	<u>1</u>	<u>-</u>

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

22 Compensation and Other Benefits Upon Leaving

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

23 Contingencies

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

(Contingent liabilities and assets as at 31 December 2018: 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 has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

Notes to the Financial Statements (cont.)

For the year ended 31 December 2019

24 Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has no capital commitments.

(Capital commitments as at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has not entered into new contracts. (2018: nil)

25 Managing Capital

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

26 Financial Instruments

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Financial assets measured at amortised cost (2018: Loans and receivables)			
Cash and Cash Equivalents	205,839	11,757	84,835
Receivables	116,958	102,000	115,320
Investments - Term Deposits	99,100	300,000	348,525
Total Financial assets measured at amortised cost	<u>421,897</u>	<u>413,757</u>	<u>548,680</u>
Financial liabilities measured at amortised cost			
Payables	257,007	124,600	207,467
Finance Leases	28,105	13,455	34,327
Total Financial Liabilities Measured at Amortised Cost	<u>285,112</u>	<u>138,055</u>	<u>241,794</u>

27 Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

28 Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 12 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

29 Failure to comply with section 87C of the Education Act 1989

The Board of Trustees has failed to comply with Section 87C of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. The disruption caused by the COVID-19 restrictions, including the closure of the School, meant that the audit could not progress as planned. This resulted in the School missing the statutory deadline.

Independent Auditor's Report

To the readers of Alfriston School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Alfriston School (the School). The Auditor-General has appointed me, Don Aue, 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 2019, 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 2019; 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 8 September 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 27 on page 18 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

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 of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 (Revised): *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 'Don Aue', is written over a light blue horizontal line.

Don Aue
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand



Analysis of Variance Reporting



Alfriston School Analysis of Variance 2019

School Name:	Alfriston School	School Number:	1203
Strategic Aim:	All students will experience a supportive, positive and effective learning environment		
Annual Aim: READING	To increase the number of students achieving at or above expectation in Reading		
Target:	<ol style="list-style-type: none"> 1. To better the 2018 achievement of 80% of all students meeting or exceeding expectation to at least 85% 2. To raise achievement for the Year 2 cohort (2018, Year 1) so that 80% of all Year 2 students meet or exceed expectation 3. To shift the achievement of 25% (1 out of 4) Māori students not yet meeting expectation to meet or exceed expectation by the end of 2019 		
Baseline Data:	<p>Analysis of the school-wide data in Reading at the end of 2018 showed:</p> <ul style="list-style-type: none"> 80% of all students met or exceeded expectation in Reading 67% of Māori students (47 out of 70) met or exceeded expectation in Reading 83% of Pasifika students (19 out of 23) met or exceeded expectation in Reading 50% of students in Year 2 made accelerated progress in Reading 90% of students in Year 2 met or exceeded expectation in Reading 83% of female students met or exceeded expectation in Reading 77% of male students met or exceeded expectation in Reading 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● Target students tracked and monitored closely at both team and school level ● Accelerated learning needs presented regularly across the school ● Use of reading assessment tools revisited ● OTJ moderation with a focus on triangulating data (interim) ● Purchased updated student reading material ● Quick 60 and Lexia, Reading Recovery ● Student achievement data checked at interim 	<ol style="list-style-type: none"> 1. End of year result shows 80% achievement of students at or above expectation, against an 85% target 2. We met our target of 80% accelerated achievement for students below in Year 2. 66% of targeted Year 2 boys have made accelerated progress 3. 60% of Year 8 students below, made accelerated progress 4. 69% Māori students achieving below made accelerated progress 	<p><u>Initial findings:</u></p> <ul style="list-style-type: none"> ● Less student transience in 2019 ● Improved attendance for targeted students ● Close tracking and monitoring continued <p><u>Commentary</u></p> <ul style="list-style-type: none"> ● Students who remained target students in 2019 made expected progress. ● We note significant increase in: <ul style="list-style-type: none"> -The Year 6 cohort have continued to progress over time, with 100% of students now reading at or above expectation -The Year 8 cohort are achieving 97% at or above expectation (an increase of 6% from the year before) -Years 3 -8 are achieving 80% at or above expectation -Wider reading opportunities across the curriculum 	<p><u>Student needs:</u></p> <p>Equitable access to online literacy platforms - Reading eggs, Epic, Lexia (Years 1-3 and students with identified needs)</p> <p>Access to high quality resources that target higher order thinking skills and sophisticated comprehension skills</p> <p>Opportunities for reading mileage at school (SSR)</p> <p><u>Teachers:</u></p> <p>Planned access to high quality reading aloud teacher modelling</p> <p>Planning for students to apply their reading strategies for cross curricular learning</p>

Planning for next year:

We will continue to set a high target of 90% at or above expectation across the school. 75% of Māori students will meet or exceed expectation. Boys achievement in reading needs to be accelerated to achieve a goal of 80%. Continue to review reading progressions.

School Name:	Alfriston School	School Number:	1203
Strategic Aim:	All students will experience a supportive, positive and effective learning environment		
Annual Aim: WRITING	To increase the number of students achieving at or above expectation in Writing		
Target:	<ol style="list-style-type: none"> 1. To improve the number of students achieving at or above across the school to 85% or better 2. To shift male student achievement by 5% so that at least 32% exceed expectation in Writing 3. To shift Year 2 cohort by 30% so that at least 80% are meeting or exceeding expectation in Writing 4. To shift Year 8 cohort by 40% so that at least 80% of all students are meeting or exceeding expectation in Writing 5. To shift 57% of Māori student achievement to meet or exceed expectation to at least 75%. 		
Baseline Data:	<p>Analysis of the school-wide data in Writing at the end of 2018 showed...</p> <ul style="list-style-type: none"> 73% of all students met or exceeded expectation in Writing 57% of Māori students (40 out of 70) met or exceeded expectation in Writing 78% of Pasifika students (18 out of 23) met or exceeded expectation in Writing 80% of girls met or exceeded expectation in Writing 66% of boys met or exceeded expectation in Writing 86% of students in Year 5 met or exceeded expectation, with 10% of the Year 5 cohort making accelerated progress 77% of students in Year 4 met or exceeded expectation, an increase of 18% from 2017 for this cohort 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● In team and across school writing moderation with a focus on consistency of assessment and promoting student assessment capabilities ● Team meetings focused on targeted student achievement ● Boys targeted writing groups utilising devices and e-Learning strategies to engage and stimulate writers ● Buddy classes with a focus on writing and reading ● First Steps (2nd edition) as a resource for effective teaching of writing ● Phonics based individualised student writing programmes 	<ol style="list-style-type: none"> 1. We achieved 75%, a 10% shortfall against the school wide target. 2. We achieved 25% of males exceeding expectation in writing (45/181) similar to 2018. 3. We met 65% of the Year 2 cohort achieving at or above in 2019 4. 83% of students in Year 8 met or exceeded expectation. We exceeded our target by 3%. This cohort made an 13% shift over the twelve month period. (This cohort were at 70% in 2018) 5. 47% of Māori students are achieving at or above expectation. 	<p><u>Initial findings:</u></p> <ul style="list-style-type: none"> ● 29% of Year 3 students are achieving above or exceptional ● 93% of Year 6 students are at or above expectation (this cohort were at 86% in 2018) ● 11% of Māori students across the school are achieving above, or exceptional ● 53% of Māori students across the school are achieving below expectation. After one year of school students are over represented ● The majority of targeted male Māori boys are in their first year of school ● <u>Commentary</u> <p>We note an increase in our Year 6 cohort, a 10% improvement from below to at, we have introduced an exceptional achievement capture of data, with 5% (19) of students. Two of those students are Māori students.</p> <p>Integrated planning enabled continued student engagement.</p>	<p><u>Student needs:</u> Continue to timetable sufficient time for students to consolidate and extend their writing skills across the curriculum. Improve oral language exchanges</p> <p><u>Teachers to:</u> continue to teach text deconstruction and planning, prior to writing focus on quality of oral learning exchanges (8 people affirmations) continue to draw on exemplars to set standards and expectations continued focus on the development of deep features</p> <p><u>Continue</u> whole school writing moderation</p> <p>An accelerated learning model for high achieving students in Term 2 and 3</p> <p>An accelerated learning model for low achieving Māori students in Term 2 and 3</p> <p>Wananga PLD to ensure Te Reo Māori support is provided for akonga kaiako and whanau</p>

Writing moderation has been a whole school focus.

The focus on effective use of feedback during oral learning exchanges needs to continue.

Teachers have accessed Wananga PLD to ensure Te Reo Māori support is provided for akonga kaiako and whanau

Explicit targeted teaching of boys groups was planned and implemented.

We have seen a shift in student interest to seek feedback on their writing. This is mostly evident in peer to peer discussions.

Highly differentiated programmes for personalised learning have continued.

New staff induction and support programmes, including familiarisation with writing assessment tools have been included in Writing PLD.

Planning for next year:

Targets will be set to address the 33% (60) boys across the school who are achieving below expectation and the 53%(33) of Māori students achieving below expectation. Targeted year groups include: Year 1 and Year 2 (2019).

Accelerated learning models to include enrichment writing for all teams, engaging content and context, clear cross curricular links, student led themes and topics.

School Name:	Alfriston School	School Number:	1203
Strategic Aim:	All students will experience a supportive, positive and effective learning environment		
Annual Aim: READING	To increase the number of students achieving at or above expectation in Mathematics		
Target:	<ol style="list-style-type: none"> 1. To maintain achievement so that at least 90% of current students continue to meet or exceed expectation in Mathematics 2. To better the 2018 achievement of Year 5 Māori and Pasifika girls currently achieving at expectation so that at least 50% are achieving above expectation in Mathematics 3. To shift the achievement of the Year 3 girls cohort currently achieving at expectation to above expectation so that at least 55% are achieving above expectation for Mathematics 		
Baseline Data:	<p>Analysis of the school-wide data in Reading at the end of 2018 showed</p> <ul style="list-style-type: none"> 78% of students across the school are achieving at or above expectation 83% of Year 8 students are achieving at or above expectation 82% of Year 5 students are achieving at or above expectation, with 53% of this cohort above or exceptional 89% of Year 4 are at or above expectation, with 55% of this cohort above or exceptional 70% of Year 1 students are achieving at or above expectation 70% of Year 4 Māori students are achieving at or above expectation 54% of Māori students across the school are achieving at or above expectation 67% of Māori students in Year 5 are at or above expectation 66% (4 / 7) Māori students are achieving below expectation in Year 1 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> ● Teacher planning for targeted Maths groups for girls ● Team meetings focused on targeted student achievement ● Allocation of Mathematics appropriate play equipment for students in Years 1 and 2 ● Introduce computational thinking as a Mathematical strand and link to the digital technology curriculum ● Allocate resources to support the introduction of computational thinking ● Enrichment student groups to focus on computational thinking and problem solving ● Early years Mathematical development focus ● GATE coding 	<ol style="list-style-type: none"> 1. We achieved 78%, a 12% shortfall against the school wide target 2. 78% of girls across the school are achieving at or above, with 36% of that cohort achieving above or exceptional 3. 82% of Year 5 students are achieving at or above expectation with 53% of those students achieving above or exceptional 4. We achieved goal 2 with a shortfall of 10% (1 student) 5. We achieved goal 3, with all students targeted moving from at to above 6. Highest percentage of students achieving at or above in the upper years 	<p><u>Initial findings:</u></p> <ul style="list-style-type: none"> ● We note an increase in the Year 4 cohort - of 12% in students achieving above or exceptional with a reduction of achievement below reduced by 11% (half) ● Trend of increased achievement percentages over time for year level cohorts is evident once again ● Students in Year 6 cohort has had an 18% increase of students achieving above or exceptional <p><u>Commentary</u></p> <ul style="list-style-type: none"> ● We have introduced an exceptional achievement capture of data with 37 students across the school achieving two or more years above their chronological age. 	<p><u>Student needs:</u></p> <p>Equitable access to online Maths programmes</p> <p>Continue to build on knowledge of individual learning and assessment pathways</p> <p><u>Teachers to:</u> Plan for rich, authentic and multi stepped approach to problem solving</p> <p>Apply computational thinking to measurement, geometry, fractions, ratios and proportions, statistics</p>

7 Māori and Pasifika students are achieving above expectation, mostly in Years 3 - 7.

We are noticing the shift in achievement from below to at, and from at to above from Year 4 upwards.

Mathletics has had a higher profile and sets a competitive element across the school. It is being used more widely across the school and included in Maths rotations.

Mathex and Otago Problem Solving promotes high achievement and extends capable students.

Boys coding group and Code Avengers have extended and helped develop computational thinking skills

Early years Mathematical development focus is building strong foundations for our young mathematicians

Confidence in teaching Mathematics is evident, this is likely due to Maths progressions and high level of student assessment capability

Planning for next year:

Targets will be set for high achievement in Years 4-8 (90%) at or above expectation. Students in Years 1-3 will have a target of 80% at or above expectation. Targeted year groups include: Year 1 and 2 (2020) and Year 4 (2020). Accelerated learning models to include computational thinking, coding and problem solving.

Kiwi Sport Funding 2019

The following report outlines how the Ministry of Education allocated Kiwisport funding was used at Alfriston School. It will detail how the money impacted on student engagement and achievement and how Alfriston School identified areas to spend Kiwisport funding.

Kiwisport funding is integral in allowing Alfriston School to offer cost effective and beneficial learning experiences to all our students including Maori and Pasifika, students with special needs, English second language speakers and those from disadvantaged backgrounds.

Decisions on how Kiwisport funding is spent are made collectively. The teacher in charge of Physical Education discusses possibilities for spending money with the principal and team leaders. The main guideline for deciding how Kiwisport monies should be spent is that it should benefit an entire syndicate or all Alfriston School Students.

In 2019 Kiwisport funding was used to pay for buses transporting students to a Year 5 to 8 Interschool Soccer Fun Day, Gymnastics at 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 and allowed some parents and caregivers to send their students who would not normally have.

Gymnastics

Gymnastics lessons at Bruce Pulman Park are something that teachers, parents and students all agree is of great value. All students, 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 busses merging with Auckland Transport, we have seen an increase in bus transport costs.