

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

The Auditor-General is the auditor of Alfriston College (the School). The Auditor-General has appointed me, Kurt Sherlock, using the staff and resources of Crowe New Zealand Audit Partnership, 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 17, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

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

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

**Basis for our opinion**

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

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

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

*The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.*

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*Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.*

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance and the KiwiSport Note, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



Kurt Sherlock  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Auckland, New Zealand



**Annual Report**  
**For the year ended**  
**31 December 2020**

550 Porchester Road, Randwick park, Auckland 2143

# ALFRISTON COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2020

#### School Directory

<b>Ministry Number:</b>	<b>6929</b>
<b>Principal:</b>	Robert H Solomone
<b>School Address:</b>	550 Porchester Road, Randwick Park, Manurewa, Auckland 2105
<b>School Postal Address:</b>	P O Box 75448 , Manurewa, Auckland 2243
<b>School Phone:</b>	09 2690080
<b>School Email:</b>	<a href="mailto:r.solomone@alfristoncollege.school.nz">r.solomone@alfristoncollege.school.nz</a>

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired / Expires
Sarah-Jane Whitehead	Chair Person	Elected	Jun-22
Robert Hector Solomon Solomone	Principal ex Officio		Jun-22
Diane Rachel Black	Parent Rep	Elected	Jun-22
Stephen Miller	Deputy Chairperson	Elected	Jun-22
Salave Tiatia-Selfino	Parent Rep	Elected	Jun-22
Isaac Tekai	Parent Rep	Elected	Jun-22
Harmanjeet Singh	Student Rep	Elected	Dec-20
Izzy Hori Heta Peihopa	Student Rep	Elected	Dec-21
Sarah Loomb	Staff Rep	Elected	Jun-22

# ALFRISTON COLLEGE

Annual Report - For the year ended 31 December 2020

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# Alfriston College

## Statement of Responsibility

For the year ended 31 December 2020

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

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

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

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

Sarah-Jane Whitehead

Full Name of Board Chairperson



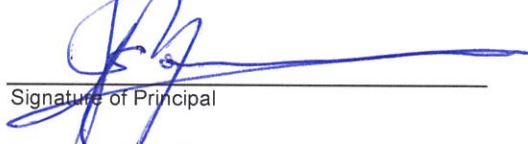
Signature of Board Chairperson

28/05/2021

Date:

Robert Hector Solomon Solomone

Full Name of Principal



Signature of Principal

28/05/2021

Date:

## Alfriston College

### Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	12,871,910	9,183,044	11,713,406
Locally Raised Funds	3	209,064	218,786	430,145
Interest income		49,559	56,000	79,657
Gain on Sale of Property, Plant and Equipment		920	-	-
International Students	4	113,496	236,622	359,423
		<u>13,244,949</u>	<u>9,694,452</u>	<u>12,582,631</u>
<b>Expenses</b>				
Locally Raised Funds	3	48,405	90,350	93,367
International Students	4	98,993	167,952	165,650
Learning Resources	5	7,677,960	7,661,990	7,595,497
Administration	6	568,989	509,312	466,435
Finance		15,758	17,846	22,155
Other		2,566		
Property	7	3,779,147	866,634	3,739,295
Depreciation	8	410,702	441,805	404,602
Loss on Disposal of Property, Plant and Equipment		-	-	101
		<u>12,602,520</u>	<u>9,755,889</u>	<u>12,487,102</u>
<b>Net Surplus / (Deficit) for the year</b>		642,429	(61,437)	95,529
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>642,429</u>	<u>(61,437)</u>	<u>95,529</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 College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		<u>2,578,039</u>	<u>2,868,944</u>	<u>2,452,593</u>
Total comprehensive revenue and expense for the year		642,429	(61,437)	95,529
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		47,865	-	29,917
<b>Equity at 31 December</b>	24	<u>3,268,333</u>	<u>2,807,507</u>	<u>2,578,039</u>
Retained Earnings		3,268,333	2,807,507	2,578,039
Reserves		-	-	-
<b>Equity at 31 December</b>		<u>3,268,333</u>	<u>2,807,507</u>	<u>2,578,039</u>

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

# Alfriston College

## Statement of Financial Position

As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	370,178	1,220,933	676,985
Accounts Receivable	10	536,127	46,865	509,842
GST Receivable		19,534	16,928	44,841
Prepayments		26,218	35,000	52,958
Investments	11	1,953,214	800,000	1,500,000
		<u>2,905,271</u>	<u>2,119,726</u>	<u>2,784,626</u>
<b>Current Liabilities</b>				
Accounts Payable	13	554,582	102,002	593,808
Revenue Received in Advance	14	79,791	102,100	107,144
Provision for Cyclical Maintenance	15	290,965	225,243	272,546
Finance Lease Liability - Current Portion	16	85,734	49,645	110,002
Funds held in Trust	17	6,022	12,000	91,044
Funds (receivable)/held for Capital Works Projects	18	(3,801)	-	137,511
		<u>1,013,293</u>	<u>490,990</u>	<u>1,312,055</u>
<b>Working Capital Surplus/(Deficit)</b>		1,891,978	1,628,736	1,472,571
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	1,566,321	1,545,078	1,259,029
		<u>1,566,321</u>	<u>1,545,078</u>	<u>1,259,029</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	120,626	186,347	78,534
Finance Lease Liability	16	69,340	179,960	75,027
		<u>189,966</u>	<u>366,307</u>	<u>153,561</u>
<b>Net Assets</b>		<u>3,268,333</u>	<u>2,807,507</u>	<u>2,578,039</u>
<b>Equity</b>	24	<u>3,268,333</u>	<u>2,807,507</u>	<u>2,578,039</u>

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

# Alfriston College

## Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		4,396,685	4,237,333	3,674,042
Locally Raised Funds		281,951	223,945	308,347
International Students		70,390	256,046	293,591
Goods and Services Tax (net)		25,307	20,081	(59,956)
Payments to Employees		(2,525,392)	(2,529,300)	(2,446,672)
Payments to Suppliers		(1,349,016)	(1,705,849)	(1,423,662)
Cyclical Maintenance Payments in the year		-	-	(5,929)
Interest Paid		(15,758)	(17,846)	(22,155)
Interest Received		58,378	69,105	76,384
Net cash from/(to) Operating Activities		942,545	553,515	393,990
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		920	3,377	(101)
Purchase of Property Plant & Equipment (and Intangibles)		(499,735)	(425,066)	(608,517)
Purchase of Investments		(453,214)	700,000	309,620
Net cash from/(to) Investing Activities		(952,029)	278,311	(298,998)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		47,865	-	29,917
Finance Lease Payments		(118,854)	(138,909)	(181,494)
Funds Administered on Behalf of Third Parties		(85,022)	(148,969)	(44,941)
Funds Held for Capital Works Projects		(141,312)	-	137,511
Net cash from/(to) Financing Activities		(297,323)	(287,878)	(59,007)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(306,807)</b>	<b>543,948</b>	<b>35,985</b>
Cash and cash equivalents at the beginning of the year	9	676,985	676,985	641,000
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>370,178</b>	<b>1,220,933</b>	<b>676,985</b>

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 College

## Notes to the Financial Statements

### For the year ended 31 December 2020

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### Reporting Period

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

###### Basis of Preparation

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

###### Financial Reporting Standards Applied

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

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

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

###### Measurement Base

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

###### Presentation Currency

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

###### Specific Accounting Policies

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

###### Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

###### Critical Judgements in applying accounting policies

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

###### Classification of leases

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

#### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### ***Government Grants***

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

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

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

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.

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

##### ***Donations, Gifts and Bequests***

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

##### ***Interest Revenue***

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

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

The property from which the School operates is owned by the 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

#### **e) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

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

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

#### **h) Accounts Receivable**

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

#### **i) 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 to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

#### Finance Leases

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

#### Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	20 years
Furniture and equipment	10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

#### k) Intangible Assets

##### Software costs

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

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

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

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

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

##### Non cash generating assets

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

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

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

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

**m) Accounts Payable**

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

**n) Employee Entitlements**

*Short-term employee entitlements*

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

**o) Revenue Received in Advance**

Revenue received in advance relates to fees received from [international and grants received] 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 international students, should the School be unable to provide the services to which they relate.

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

**q) Provision for Cyclical Maintenance**

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

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

**r) Financial Instruments**

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

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

**s) Borrowings**

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

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**u) Budget Figures**

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

**v) Services received in-kind**

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

## 2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	3,618,053	3,704,645	3,220,992
Teachers' Salaries Grants	5,331,734	5,078,211	5,155,125
Use of Land and Buildings Grants	2,994,797	-	2,891,547
Other MoE Grants	530,873	253,412	300,212
Other Government Grants	396,453	146,776	145,530
	<u>12,871,910</u>	<u>9,183,044</u>	<u>11,713,406</u>

The school has opted in to the donations scheme for this year. Total amount received was \$154,650.

Other MOE Grants total includes additional COVID-19 funding totalling \$76,950 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	2,481	-	14,709
Bequests & Grants	-	-	130,392
Activities	29,335	48,750	68,609
Trading	1,294	1,750	1,741
Other Revenue	175,954	168,286	214,694
	<u>209,064</u>	<u>218,786</u>	<u>430,145</u>
<b>Expenses</b>			
Activities	45,842	87,350	90,670
Trading	2,563	3,000	2,697
	<u>48,405</u>	<u>90,350</u>	<u>93,367</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>160,659</u>	<u>128,436</u>	<u>336,778</u>

There were no overseas travel expenses incurred during the academic year 2020. (2019:\$14,173 overseas travel expenses incurred for four members of Senior Management staff attending Professional development conferences in Hawaii and Singapore)

## 4. International Student Revenue and Expenses

	2020 Actual Number	2020 Budget (Unaudited) Number	2019 Actual Number
International Student Roll	10	22	23
	<b>2020 Actual \$</b>	<b>2020 Budget (Unaudited) \$</b>	<b>2019 Actual \$</b>
<b>Revenue</b>			
International Student Fees	113,496	236,622	359,423
<b>Expenses</b>			
Advertising	673	20,000	2,446
Commissions	9,695	24,998	40,840
International Student Levy	5,592	7,887	5,386
Employee Benefit - Salaries	72,296	90,000	84,925
Other Expenses	10,737	25,067	32,053
	<u>98,993</u>	<u>167,952</u>	<u>165,650</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>14,503</u>	<u>68,670</u>	<u>193,773</u>



## 5. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	299,910	412,532	312,972
Information and Communication Technology	170,592	197,697	169,248
Library Resources	1,674	2,550	3,199
Employee Benefits - Salaries	7,176,909	6,998,711	7,063,841
Staff Development	28,875	50,500	46,237
	<u>7,677,960</u>	<u>7,661,990</u>	<u>7,595,497</u>

There were no overseas travel expenses incurred during the academic year 2020. (2019:\$14,173 overseas travel expenses incurred for four members of Senior Management staff attending Professional development conferences in Hawaii and Singapore)

## 6. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	13,069	9,967	10,767
Board of Trustees Fees	4,920	5,500	4,810
Board of Trustees Expenses	14,120	12,000	20,320
Communication	7,763	9,500	8,835
Consumables	16,646	16,400	17,744
Legal Fees	-	3,500	3,478
Other	21,718	28,100	21,592
Employee Benefits - Salaries	477,424	408,800	366,413
Insurance	13,329	15,545	12,476
	<u>568,989</u>	<u>509,312</u>	<u>466,435</u>

## 7. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	34,147	44,150	48,403
Consultancy and Contract Services	151,248	154,000	139,617
Cyclical Maintenance Provision	60,511	60,511	69,224
Grounds	130,494	134,173	122,400
Heat, Light and Water	174,461	227,500	221,648
Repairs and Maintenance	94,470	109,300	91,797
Use of Land and Buildings	2,994,797	-	2,891,547
Security	19,649	27,000	26,421
Employee Benefits - Salaries	119,370	110,000	128,238
	<u>3,779,147</u>	<u>866,634</u>	<u>3,739,295</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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	23,226	26,300	20,204
Furniture and Equipment	71,903	85,000	70,375
Information and Communication Technology	179,998	157,700	120,981
Motor Vehicles	11,669	16,400	12,601
Leased Assets	117,302	143,605	170,610
Library Resources	6,604	12,800	9,831
	<u>410,702</u>	<u>441,805</u>	<u>404,602</u>

## 9. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	78	78	78
Bank Current Account	370,100	220,855	376,907
Short-term Bank Deposits	-	1,000,000	300,000
Cash and cash equivalents for Statement of Cash Flows	<u>370,178</u>	<u>1,220,933</u>	<u>676,985</u>

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

## 10. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	64,517	42,198	121,651
Receivables from the Ministry of Education	19,334	-	-
Interest Receivable	8,953	4,667	17,772
Teacher Salaries Grant Receivable	443,323	-	370,419
	<u>536,127</u>	<u>46,865</u>	<u>509,842</u>
Receivables from Exchange Transactions	73,470	46,865	139,423
Receivables from Non-Exchange Transactions	462,657	-	370,419
	<u>536,127</u>	<u>46,865</u>	<u>509,842</u>

## 11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	1,953,214	800,000	1,500,000
Total Investments	<u>1,953,214</u>	<u>800,000</u>	<u>1,500,000</u>

## 12. Property, Plant and Equipment

2020	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings	275,533	45,420	-	-	(23,226)	297,727
Furniture and Equipment	312,025	94,806	(4,001)	3,334	(71,903)	334,261
Information and Communication Technology	368,711	481,195	-	-	(179,998)	669,908
Motor Vehicles	39,534	-	-	-	(11,669)	27,865
Leased Assets	188,035	89,477	-	-	(117,302)	160,210
Library Resources	75,191	7,763	-	-	(6,604)	76,350
Balance at 31 December 2020	<u>1,259,029</u>	<u>718,661</u>	<u>(4,001)</u>	<u>3,334</u>	<u>(410,702)</u>	<u>1,566,321</u>

The net carrying value of computer equipment held under a finance lease is \$160,326 (2019: \$188,035)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Buildings	485,897	(188,170)	297,727
Furniture and Equipment	2,049,869	(1,715,608)	334,261
Information and Communication Technology	1,884,821	(1,214,913)	669,908
Motor Vehicles	129,889	(102,024)	27,865
Leased Assets	1,329,681	(1,169,471)	160,210
Library Resources	180,552	(104,202)	76,350
<b>Balance at 31 December 2020</b>	<b>6,060,709</b>	<b>(4,494,388)</b>	<b>1,566,321</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Buildings	99,443	196,294	-	-	(20,204)	275,533
Furniture and Equipment	272,859	109,541	-	-	(70,375)	312,025
Information and Communication Technology	238,345	251,347	-	-	(120,981)	368,711
Motor Vehicles	8,559	43,576	-	-	(12,601)	39,534
Leased Assets	193,957	164,688	-	-	(170,610)	188,035
Library Resources	77,265	7,859	-	(102)	(9,831)	75,191
<b>Balance at 31 December 2019</b>	<b>890,428</b>	<b>773,305</b>	<b>-</b>	<b>(102)</b>	<b>(404,602)</b>	<b>1,259,029</b>

The net carrying value of equipment held under a finance lease is \$188,035 (2018: \$193,957)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Buildings	440,477	(164,944)	275,533
Furniture and Equipment	1,989,205	(1,677,180)	312,025
Information and Communication Technology	1,554,635	(1,185,924)	368,711
Motor Vehicles	129,889	(90,355)	39,534
Leased Assets	1,240,782	(1,052,747)	188,035
Library Resources	173,336	(98,145)	75,191
<b>Balance at 31 December 2019</b>	<b>5,528,324</b>	<b>(4,269,295)</b>	<b>1,259,029</b>

### 13. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	30,721	54,002	133,157
Accruals	22,530	48,000	21,097
Employee Entitlements - Salaries	466,166	-	416,876
Employee Entitlements - Leave Accrual	35,167	-	22,678
	<b>554,584</b>	<b>102,002</b>	<b>593,808</b>
Payables for Exchange Transactions	554,584	102,002	593,602
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	206
	<b>554,584</b>	<b>102,002</b>	<b>593,808</b>

The carrying value of payables approximates their fair value.

#### 14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	55,780	96,600	98,886
Other	24,011	5,500	8,258
	<u>79,791</u>	<u>102,100</u>	<u>107,144</u>

#### 15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	351,080	351,080	287,783
Increase/ (decrease) to the Provision During the Year	60,511	60,511	69,225
Use of the Provision During the Year	-	-	(5,928)
Provision at the End of the Year	<u>411,591</u>	<u>411,591</u>	<u>351,080</u>
Cyclical Maintenance - Current	290,965	225,243	272,546
Cyclical Maintenance - Term	120,626	186,347	78,534
	<u>411,591</u>	<u>411,590</u>	<u>351,080</u>

#### 16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	85,734	49,645	110,002
Later than One Year and no Later than Five Years	69,340	179,960	75,027
	<u>155,074</u>	<u>229,605</u>	<u>185,029</u>

#### 17. Funds held in Trust

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	6,022	12,000	91,044
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>6,022</u>	<u>12,000</u>	<u>91,044</u>

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

## 18. Funds Held for Capital Works Projects

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

	2020	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
CCTV	<i>completed</i>	73,591	-	(80,933)	-	(7,342)
Electrical Infrastructure	<i>completed</i>	63,920	-	(67,712)	-	(3,792)
AUA, KTR & TRH Carpet & Vinyl Replacement	<i>in progress</i>		193,459	(181,617)		11,842
Upgrade Fire System	<i>completed</i>		49,142	(48,143)		999
Learning Support Coordinator Space	<i>in progress</i>	-		(5,508)	-	(5,508)
Totals		137,511	242,601	(383,913)	-	(3,801)

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

-  
3,801

(3,801)

	2019	Opening Balances	Receipts from MoE	Payments	BOT Contributions	Closing Balances
		\$	\$	\$	\$	\$
CCTV	<i>completed</i>	-	174,026	(100,435)	-	73,591
Electrical Infrastructure	<i>completed</i>	-	107,860	(43,940)	-	63,920
Totals		-	281,886	(144,375)	-	137,511

## 19. 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.

## 20. Remuneration

### Key management personnel compensation

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

	2020 Actual	2019 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	4,920	4,810
Full-time equivalent members	0.21	0.22
<i>Leadership Team</i>		
Remuneration	875,842	809,540
Full-time equivalent members	7	7
Total key management personnel remuneration	880,762	814,350
Total full-time equivalent personnel	7.21	7.22

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

*Principal 1*

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 -190	170-180
Benefits and Other Emoluments	0 - 5	0 - 5

*Other Employees*

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	9.00	5.00
110-120	5.00	-
	<u>14.00</u>	<u>5.00</u>

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

## 21. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	\$3,000
Number of People	-	2

## 22. Contingencies

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

*Holidays Act Compliance – schools payroll*

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

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

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

## 23. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

(a) An order valuing \$140,813 for supplying computer equipment including workstations and laptops have been placed with New Era IT Ltd. This capital expenditure approved by the Board of Trustees along with budget for 2021 and funded from the operational grant.

(Capital commitments at 31 December 2019: \$355,732 which includes \$134,504 for CCTV and Electrical infrastructure projects and computer equipment order placed with New Era IT for \$221,228 )

### (b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) As at 31 December 2020 the Board has into a cleaning contract with BB Cleaning Company Limited and for ground and garden maintenance with Turftech Limited.

#### 24. 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.

#### 25. Financial Instruments

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

##### Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	370,178	1,220,933	676,985
Receivables	536,127	46,865	509,842
Investments - Term Deposits	1,953,214	800,000	1,500,000
Total Financial assets measured at amortised cost	<u>2,859,519</u>	<u>2,067,798</u>	<u>2,686,827</u>

##### Financial liabilities measured at amortised cost

Payables	554,584	102,002	593,602
Finance Leases	155,074	229,605	185,029
Total Financial Liabilities Measured at Amortised Cost	<u>709,658</u>	<u>331,607</u>	<u>778,631</u>

#### 26. Events After Balance Date

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

#### 27. Comparatives

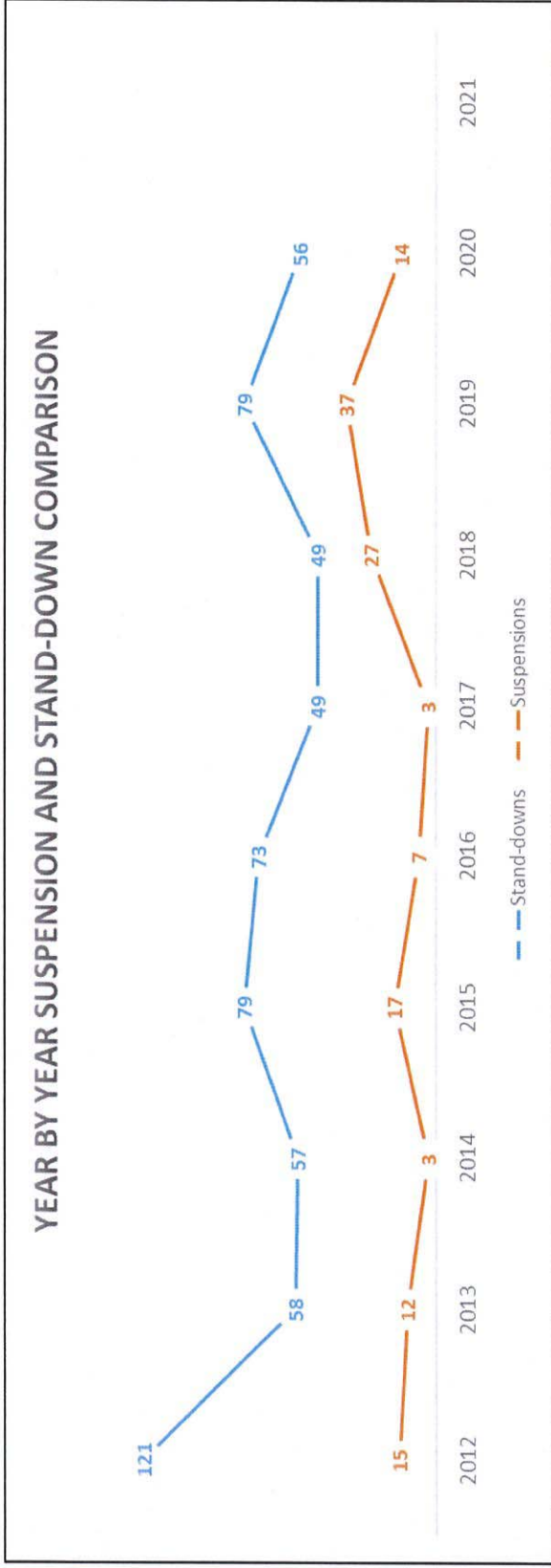
There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

## ANALYSIS OF VARIANCE

<b>School Name:</b>	Alfriston College 2020	<b>School Number:</b>	6929
<b>Annual Aim</b>	I will have learning opportunities that challenge me and my knowledge about my world		
<b>Annual Action:</b>	From my learning, I will take action to make sense of new knowledge and use it to better my confidence, connections, competence, and character		
<b>Target:</b>	<p><b>ATTENDANCE</b></p> <ul style="list-style-type: none"> <li>Using appropriate data specific to learners in individual learning spaces, design appropriate interventions to significantly reduce the number of learners, especially Maori and Pasifika, who are not attending regularly</li> </ul> <p><b>ENGAGEMENT</b></p> <ul style="list-style-type: none"> <li>Using appropriate data specific to learners in individual learning spaces, especially Maori and Pasifika, design appropriate interventions to significantly reduce suspensions, stand downs and engagement referrals to SLT</li> </ul> <p><b>ACHIEVEMENT</b></p> <ul style="list-style-type: none"> <li>Reduce the number of learners performing below their expected achievement level and using appropriate data specific to learners in individual learning spaces, design appropriate interventions to significantly reduce the number of learners performing below their achievement level</li> </ul>		
<b>Baseline Data:</b>	<p><b>2019 ATTENDANCE SUMMARY</b></p> <p>Students attending regularly is attending over 90% of half-days or more than 342 out of 380 half days or more than 171 days of the 190-day school year; a child attending regularly, will miss 38 half-days or 19 days of school</p> <p>In 2019, 40% of students attended school regularly, i.e. over 90% of half-days; 61% attended school for 80-100% of half-days; 81% of students attend school for 70-100% of half days; in other words, 19% of learners in 2019, about 200 students, lost close to 57 days of school, more than one term of absence</p> <p>The percentage of students attending regularly was highest in term 1 of 2019 (51.1%) and lowest in term 4 of 2019 (32.5%).</p> <p>More students were attending regularly in term 4 of 2019 (32.5%) than in the same term of 2018 (30.2%). Average weekly attendance across 2019 was 81%.</p>		



2012-2020 ENGAGEMENT SUMMARY



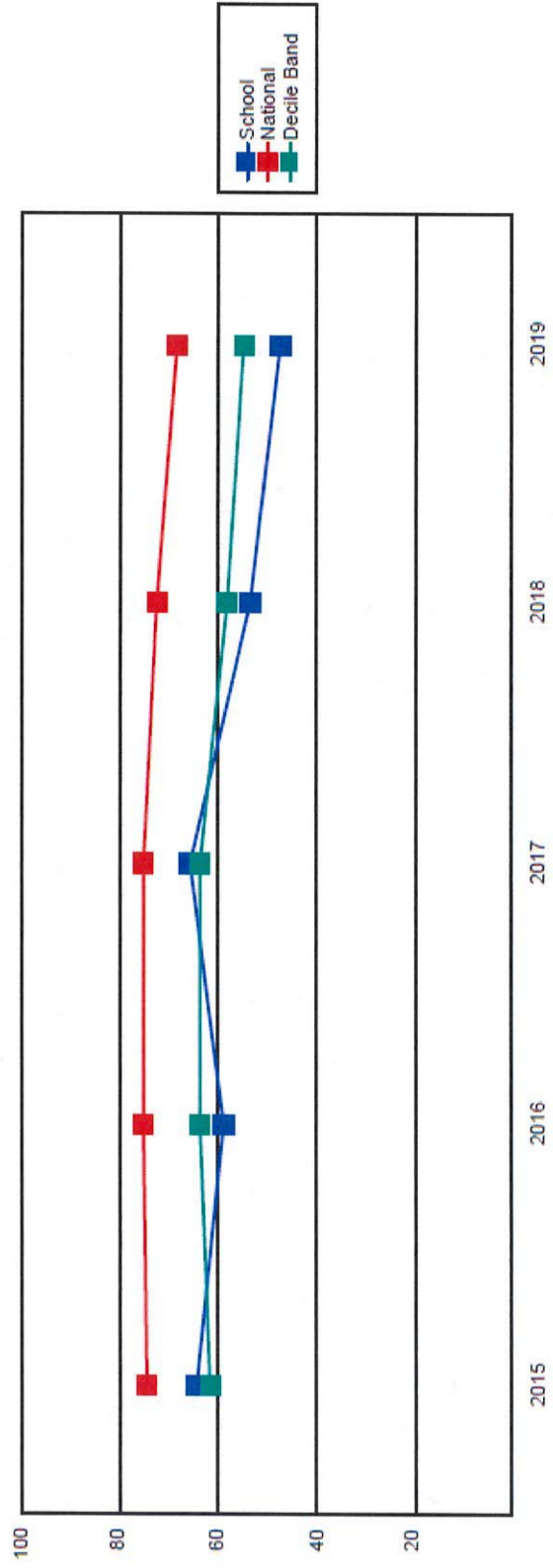
2019 ASSTLE SUMMARY

% of Y9 and Y10 who did not make two or more ASTLE sub-level shifts continue to improve; down to 33% in Y9 and 30% in Y10

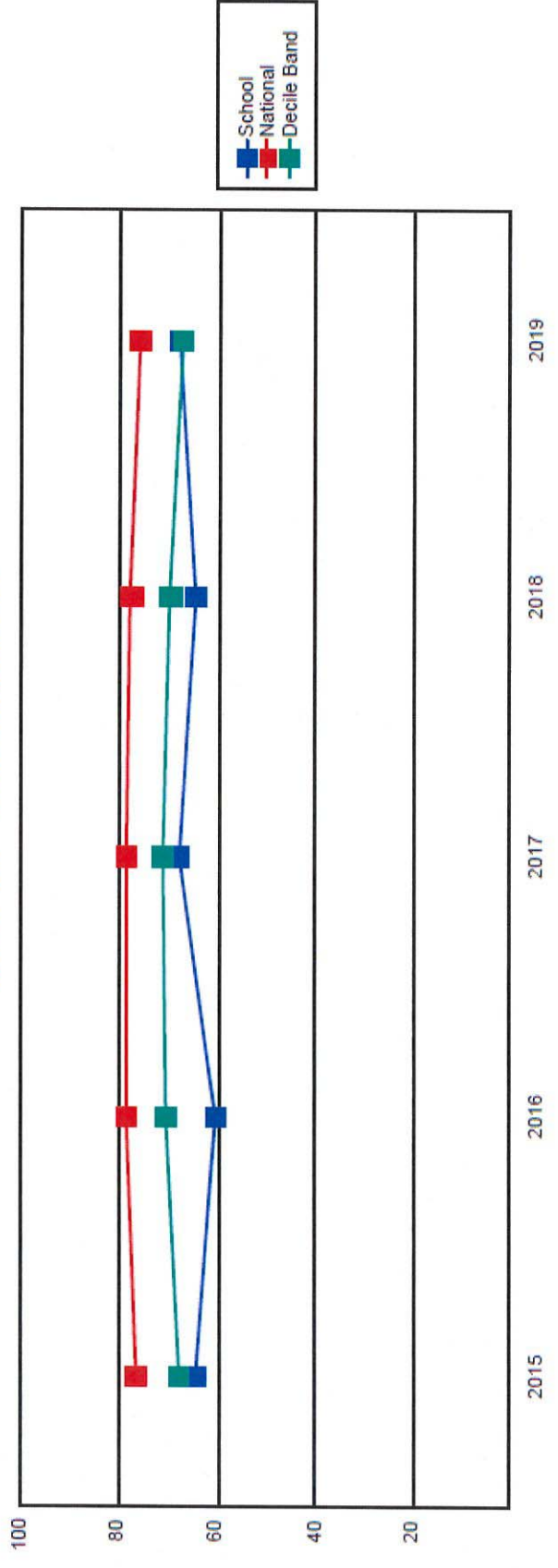
Girls and Pasifika continue to be the majority of those who made two or more ASTLE sub-level shifts and Maori learners continue to be the group who makes the biggest 2 or more ASTLE sublevel shifts after Y10

2019 NCEA SUMMARY

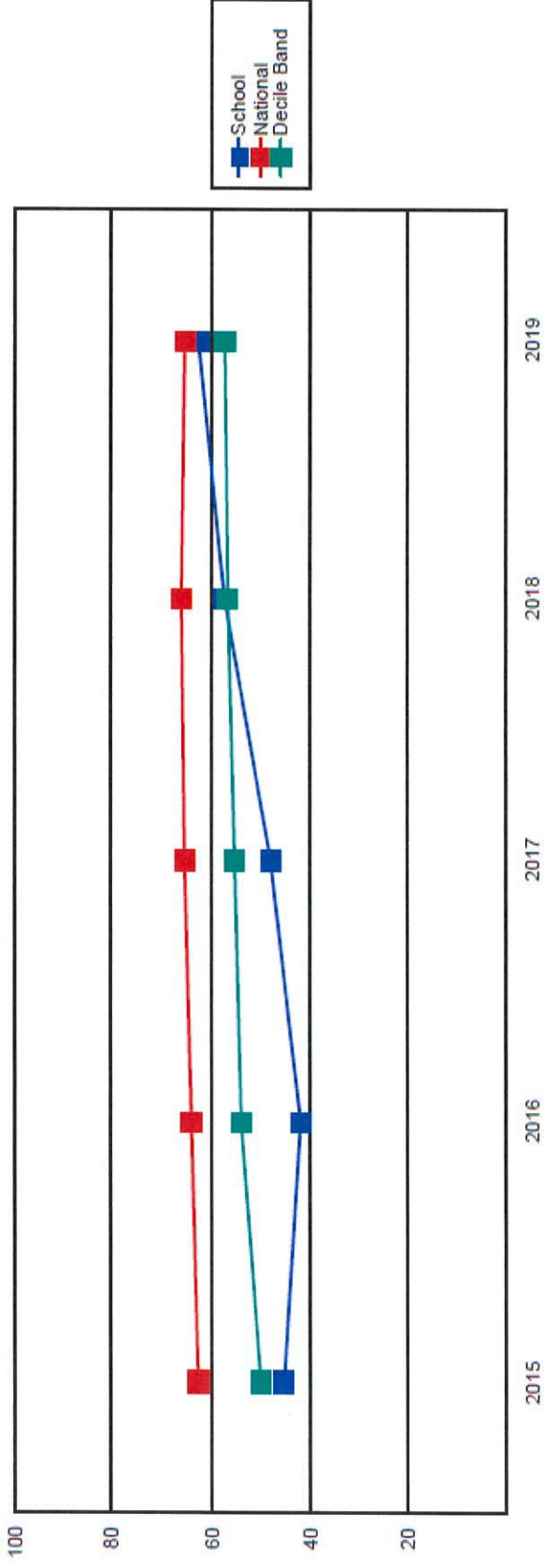
# Year 11 - NCEA Level 1



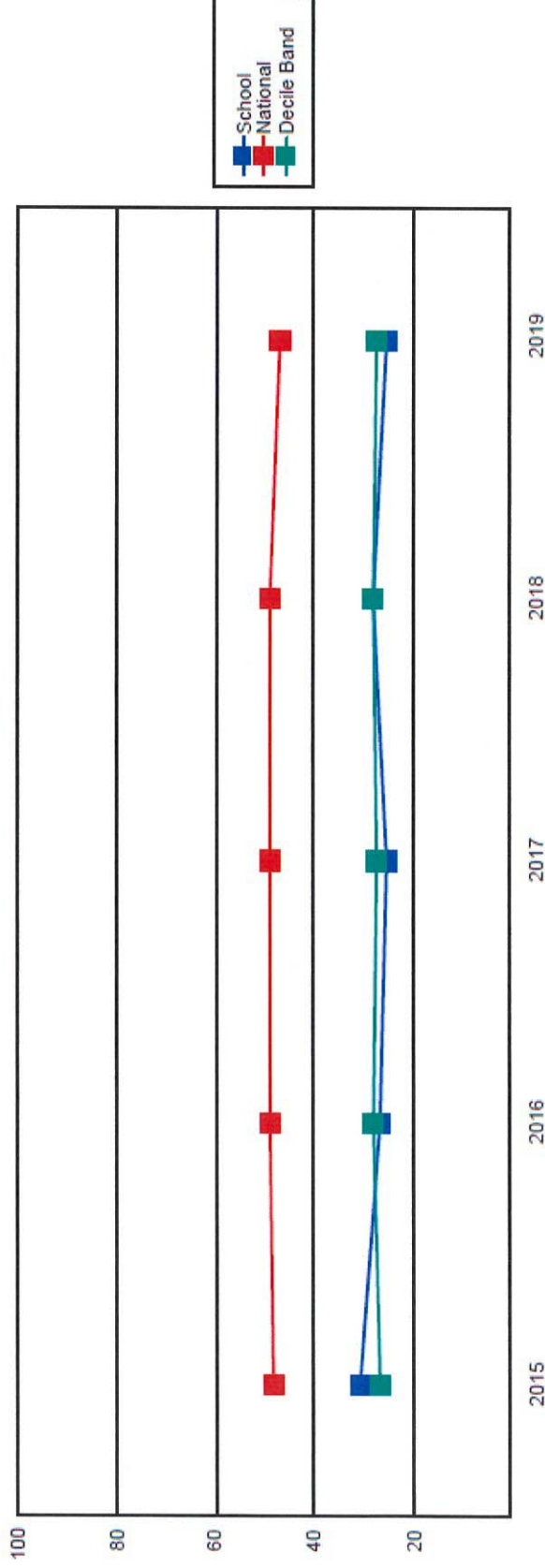
# Year 12 - NCEA Level 2



# Year 13 - NCEA Level 3



## Year 13 - University Entrance



### NCEA L1:

- Level 1 outcomes dropped to ~50%, lowest in last five years
- Boy's achievement is 38% and falling compared to 64% and steady for girls
- Maori achievement is lowest for girls and boys (of the four major groups)
- EME is lowest for Pacific learners
- Num achievement is lower than L1 Lit (overall 75% and 83%), and both are lowest for Maori
- Year 11 program is not delivering the results we need it to, especially for Maori, Boys and Pacific Learners at EME level
- Insufficient Num opportunities exist in the current structure
- Contribution of individual courses to a learner's overall achievement has been neglected by some LLS
- Already made some changes for 2020 to respond to this, have not gone far enough
- Redevelop program completely, identify what is working well and do more of
- Introduce some compulsory learning (Num and core skills)
- Strategies for engaging boys and Maori

#### (P&CofBLS)

- Strategies for higher level success for Pacific Learners (P&CofBLS)
- Cull what's not delivering success, simplify the curriculum structure
- Do Tracking and Monitoring better (PLPP), involve LLs of courses

#### NCEA L2:

- Outcomes fluctuating around the mid-sixties for the last five years
- Gender gap is reversed at L2 compared to L1 i.e. boys 71%, girls 66%
- Range of achievement between ethnicities and genders much smaller at L2 than at L1
- Pacific learners have lowest achievement at L2
- EME also lowest for Pacific learners, esp. boys
- By the end of Y12 ~90% or learners have Num and L1 Lit. Maori still have lowest
- Link between L1 outcomes and L2 outcomes the following year is not a strong one
- L2 P&C is engaging boys whereas L1 did not.
- Pathways courses impact EME achievement due to US
- Not having L1 Lit and Num is a barrier to achieving any level of NCEA for a small number of learners
- PCs continue to engage boys of all ethnicities
- Maintain Pathways Courses for as many learners as want them, monitor outcomes of PCs for girls
- Tracking and monitoring with active targeting of learners without Num and L1 Lit.
- Strategies for higher uptake of Maori and boys in school-based courses (esp. STEM)
- Strategies for Pacific learners' success in EME

#### NCEA L3 & UE:

- L3 outcomes fluctuating steadily rising since 2016, UE steady in high 20s
- Gender gap at L3 greater than at L2- boys 71%, girls 59%, same pattern in all ethnicities
- L3 achievement lowest for Pacific learners, esp. girls.
- UE achievement generally higher for girls than boys except for Asian learners
- UE lowest for Pacific learners, esp. boys.
- EME at L3 lowest for Pacific learners, same as L1 and L2
- By the end of Y13 ~97% or learners have Num and L1 Lit. Pacific learners have lowest levels
- STEM data shows that Maori and Pacific learners are underrepresented in STEM courses at L3 (starts in Y12)

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>
<ul style="list-style-type: none"> <li>• Pathways courses impact EME and UE achievement due to US, but significantly improve L3 outcomes for learners, see improvement from 2016 onwards</li> <li>• Most boys are able to achieve and maintain more equitable success Y12 and 13 (maturity vs. P&amp;C or both?)</li> <li>• Maintain Pathways Courses for as many learners as want them, monitor outcomes of PCs for girls</li> <li>• Strategies for successful outcomes for Maori, Pacific learners and boys in school-based courses (esp. STEM)</li> <li>• Strategies for Pacific learners' success in EME</li> <li>• Tracking and monitoring, early identification and appropriate course selection for UE (Buchanan)</li> </ul>	<p><b>Y9/10 Numeracy</b></p>	<p>Covid 19 and learning from home</p> <p>Greater consistency of staffing and WBL collaboration within and across teams</p> <p>Improved use of ICT</p> <p>Improved access to devices and the internet</p>	<p>More curriculum time - rethink and redesign the AC Day; learning from the Covid 19 experience of 2020</p> <p>Grow WBL</p> <p>More learners owning their learning; improve PLPP process and develop self-tracking and monitoring further</p> <p>Design, promote and implement our local curriculum and pedagogy: the Pedagogy and Curriculum of Belong, Learn, and Succeed at Alfriston College (P&amp;CofBLS@AC); keeping</p>

Guidance and Support areas

**NCEA**

**Recommendations:**

1. With a focus on all male learners of any ethnicity, and all our Maori learners, identify all potential N grade outcomes and push hard to transform these to A grade outcomes. Adopt a zero-tolerance attitude to non-submission of work for these at-risk learners. NZCLs and Amokura to review and act on any NS grades from Trimesters 1 and 2, and Semester 1.
2. With a focus on all our Pasifika learners, identify the potential to push any remaining A grade outcomes to M, and M grade outcomes to E. Adopt a zero-tolerance attitude to learners settling for good enough when it could be better. Review and use resubmissions if appropriate.
3. Push all learners to become more independent. Recognise that they are on a continuum and push them along it individually but

in mind "more of the how, less of the what": mandatory google sites, mandatory planning tools, push the pedagogy

	YR 9	YR 10
Average sublevel growth between SOY and EOY	1.3 sublevels	.41 sublevels
Auaha	.57	.66
Kaitoro	.97	.07
Tirohanga	1	n/a
Whainga	3.42	.32
Kaitaataki	.86	.61
Maori (Yr 9 n= 63, Yr 10 n = 52)	.96	.07
Pasifika ( Yr 9n = 63, Yr 10 n = 51)	1.3	.52
Cook Island (Yr 9 n = 13, Yr 10 n = 10)	1.2	.7
Fijian (Yr 9 and 10 n = 8)	1.1	1
Niuean (Yr 9 n = 2, Yr 10 n = 3)	1	0
Samoaan (Yr 9 n = 31, Yr 10 n = 25)	1.3	.44
Tongan (Yr 9 n = 10, Yr 10 n = 5)	2.1	.5
Asian (Yr 9 n = 61, Yr 10 n = 33)	1.5	1.1
NZE (Yr 9 n = 13, Yr 10 n = 12)	1.6	-.07
Other (Yr 9 n = 12, Yr 10 n = 6)	1.7	-0.1
Male (Yr 9 n = 12, Yr 10 n = 79)	1.4	.5
Female (Yr 9 n = 87, Yr 10 n = 78)	1.1	.2

In Y9, the average growth of sublevels was 1.3; .41 in Y10  
 Maori Ls made the proportionately smallest growth, while NZE the largest

Males made the biggest growth in Y9 and Y10

**Y9/10 Reading**



don't push them off it with inappropriate or poor-quality learning and assessment tasks. Push belonging, push connection and push the ILAs.

	YR 9	YR 10
Average sublevel growth between SOY and EOY	1.4 sublevels	.75 sublevels
Auaha	n = 24 1.4	n = 43 .58
Kaitoro	n = 40 .6	n = 42 1.8
Tirohanga	n = 43 1.5	n = 37 .37
Whainga	n = 38 2.3	n = 34 .70
Kaitaataki	n = 16 .87	n = 43 .36
Maori	n = 53 1.2	n = 64 1.0
Pasifika	n = 46, 1.4	n = 73, .75
Cook Islands	n = 7, 0.2	n = 12, 2.0
Fijian	n = 6, 2.5	n = 9, 0
Niuean	n = 1	n = 4, .75
Samoaan	n = 25, 2.1	n = 35, .91
Tongan	n = 8, 1.1	n = 10, .20
Asian	n = 48 1.16	n = 43 .65
NZE	n = 8 .75	n = 12 1.25
Male	n = 97 1.45	n = 95 .69

For reading, the average sublevel growth in Y9 was 1.4; .75 in Y10  
Maori made the greatest sublevel growth in Y9 and Y10

And compared to females, males made the greater sublevel growth in Y9 and Y10

#### 2020 NCEA Overall achievement

- o pleasing result at Level 3
- o greater proportion of Maori/Pasifika learners achieving more than ever before
- o big jump in Level 2 results - Pasifika continue to be the largest group of achievers proportionately
- o Level 1 continues to be just over half of Y11 learners achieving
- o By the time AC learners get to Y13, 90% achieve Level 1 and Level 2

#### Summary

1. Maori have the lowest achievement outcomes but are improving the most
2. Male learners have lower achievement than females but are improving the fastest
3. Pasifika learners are underrepresented in the endorsement data
4. Individual learners regardless of gender and ethnicity, continue to achieve highly through their own independent learner actions

#### ENGAGEMENT & ATTENDANCE

In 2020, the Covid 19 pandemic impacted schools significantly; there were two lockdowns that closed the school or reduced learning; learning from home became an important provision for schools. Average attendance was difficult to accurately determine; on average it is estimated our average attendance was 81%. Less than 30% of students were classified as attending school regularly, i.e more than 90% of school days across the year. Term 2 was the most affected term for attendance

Continue with strategic interventions and deliberate actions path in 2021

#### Planning for next year:

Focus for next 3-4 years across the school

- Achievement of all boys regardless of ethnicity
- Achievement of all maori learners regardless of gender; and

- Achievement of pasifika learners at merit and excellence level [covers two thirds to three quarters of the school]

Our Strategic 2021 interventions, the game changers:

**Manaaki**

- Kai for learning
- Centralised hauora hub in a refurbished café
- Bigger and better learning support
- More guidance and counselling
- More trauma sensitive

**Whakaaro**

- More curriculum time
- Grow WBL
- More learners owning their learning
- P&CofBLS@AC: more of the how, less of the what

**Mahi tahi**

- Improved partnerships
- Careers, Transition and Pathways
- Buchanan Project
- Talanoa Ako
- Alfriston Kahui Ako
- JAM

## **Alfriston College**

### **Statement on Kiwisport Funding**

For the year ended 31 December 2020

Alfriston College is a Learning Community dedicated to developing and supporting life-long, independent learners by creating an environment that fosters a sense of Belonging, Values, Learning and expects Success.

Due to Covid-19 there was not much outside sport activity to report during the year 2020.

# Alfriston College Performance Graph

