

Annual Report
for the year ended
31 December 2021

ALFRISTON COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 6929

Principal: Robert H Solomone

School Address: 550 Porchester Road, Randwick Park, Manurewa, Auckland 2105

School Postal Address: P O Box 75448 , Manurewa, Auckland 2243

School Phone: 09 2690080

School Email: r.solomone@alfristoncollege.school.nz

Members of the Board

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	Co-opted Establishment BOT	Elected	Jun-22
Stephen Miller	Parent Representative	Elected	Jun-22
Isaac Tekai	Parent Representative	Elected	Jun-22
Salave Tiatia-Selfino	Parent Representative	Elected	Jun-22
Izya Hori Heta Peihopa	Student Representative	Elected	Dec-21
Sarah Loomb	Staff Representative	Elected	Jun-22

ALFRISTON COLLEGE

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Alfriston College

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Sarah-Jane Whitehead

Full Name of Presiding Member



Signature of Presiding Member

4-August-2022

Date:

Robert Solomone

Full Name of Principal



Signature of Principal

4-August-2022

Date:

Alfriston College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	12,509,328	9,439,860	12,871,910
Locally Raised Funds	3	282,699	185,151	211,838
Interest Income		21,154	14,000	49,559
Gain on Sale of Property, Plant and Equipment		-	-	920
International Students	4	25,916	36,870	113,496
Other Revenue		606	560	560
		12,839,703	9,676,441	13,248,283
Expenses				
Locally Raised Funds	3	138,397	120,550	72,357
International Students	4	43,733	58,680	98,993
Learning Resources		8,405,782	7,740,430	7,648,245
Administration		900,202	584,450	578,086
Finance		11,094	8,900	15,758
Other		-	-	2,566
Property	7	2,075,733	850,196	3,779,147
Depreciation		459,672	365,000	410,702
Loss on Disposal of Property, Plant and Equipment		1,506	-	-
		12,036,119	9,728,206	12,605,854
Net Surplus / (Deficit) for the year		803,584	(51,765)	642,429
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		803,584	(51,765)	642,429

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		3,268,333	3,103,192	2,578,039
Total comprehensive revenue and expense for the year		803,584	(51,765)	642,429
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,750	-	47,865
Equity at 31 December		4,075,667	3,051,427	3,268,333
Retained Earnings		4,075,667	3,051,427	3,268,333
Reserves		-	-	-
Equity at 31 December		4,075,667	3,051,427	3,268,333

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	510,027	860,916	370,178
Accounts Receivable	9	597,436	76,706	536,127
GST Receivable		-	9,500	19,534
Prepayments		28,583	32,000	26,218
Funds due from MOE for Capital Works Projects	18	39,537	-	3,801
Inventories	10	418	-	-
Investments	11	2,500,000	1,100,000	1,953,214
		3,676,001	2,079,122	2,909,072
Current Liabilities				
GST Payable		27,287	-	-
Accounts Payable	13	1,042,507	67,644	554,582
Revenue Received in Advance	14	52,054	2,500	79,791
Provision for Cyclical Maintenance	15	-	267,410	290,965
Finance Lease Liability	16	29,081	25,400	85,734
Funds Held in Trust		425	-	6,022
		1,151,354	362,954	1,017,094
Working Capital Surplus/(Deficit)		2,524,647	1,716,168	1,891,978
Non-current Assets				
Investments	11	-	-	-
Property, Plant and Equipment	12	1,635,183	1,537,040	1,566,321
		1,635,183	1,537,040	1,566,321
Non-current Liabilities				
Provision for Cyclical Maintenance	15	-	183,323	120,626
Finance Lease Liability	16	84,163	18,458	69,340
		84,163	201,781	189,966
Net Assets		4,075,667	3,051,427	3,268,333
Equity		4,075,667	3,051,427	3,268,333

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		5,006,132	7,464,841	4,396,685
Locally Raised Funds		233,878	111,505	281,951
International Students		4,140	36,870	70,390
Goods and Services Tax (net)		46,821	(9,500)	25,307
Payments to Employees		(2,416,086)	(2,665,130)	(2,525,392)
Payments to Suppliers		(1,593,894)	(1,124,588)	(1,349,016)
Interest Paid		(11,094)	(8,900)	(15,758)
Interest Received		26,192	14,000	58,378
Net cash from/(to) Operating Activities		1,296,089	3,819,098	942,545
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	104,235	920
Purchase of Property Plant & Equipment (and Intangibles)		(530,040)	(721,060)	(499,735)
Purchase of Investments		(546,786)	(1,100,000)	(453,214)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(1,076,826)	(1,716,825)	(952,029)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,750	-	47,865
Finance Lease Payments		(41,830)	(1,241,357)	(118,854)
Funds Administered on Behalf of Third Parties		(5,597)	-	(85,022)
Funds Held for Capital works Project		(35,737)	-	(141,312)
Net cash from/(to) Financing Activities		(79,414)	(1,241,357)	(297,323)
Net increase/(decrease) in cash and cash equivalents		139,849	860,916	(306,807)
Cash and cash equivalents at the beginning of the year	8	370,178	-	676,985
Cash and cash equivalents at the end of the year	8	510,027	860,916	370,178

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 2021

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 is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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

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

Other Grants

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

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) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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.

i) 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
Board Owned Buildings	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

j) 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.

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.

k) 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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

n) Revenue Received in Advance

Revenue received in advance relates to fees received from [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.



o) Funds Held in Trust

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

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

p) Provision for Cyclical Maintenance

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

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

q) Financial Instruments

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

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

r) Borrowings

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

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

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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



2. Government Grants

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	3,796,865	3,803,309	3,618,053
Teachers' Salaries Grants	5,693,882	5,078,211	5,331,734
Use of Land and Buildings Grants	1,795,781	-	2,994,797
Other MoE Grants	809,067	178,093	530,873
Other Government Grants	413,733	380,247	396,453
	12,509,328	9,439,860	12,871,910

The school has opted in to the donations scheme for this year. Total amount received was \$162,450.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	4,905	-	2,481
Curriculum related Activities - Purchase of goods and services	36,056	12,040	18,029
Fees for Extra Curricular Activities	17,579	56,000	29,520
Trading	30,222	1,250	1,557
Other Revenue	193,937	115,861	160,251
	282,699	185,151	211,838
Expenses			
Extra Curricular Activities Costs	58,624	102,500	58,253
Trading	52,927	3,000	2,563
Other Locally Raised Funds Expenditure	26,846	15,050	11,541
	138,397	120,550	72,357
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	144,302	64,601	139,481

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	2	1	10
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	25,916	36,870	113,496
Expenses			
Advertising	-	-	673
Commissions	3,872	-	9,695
International student Levy	1,472	-	5,592
Employee Benefit - Salaries	37,739	56,280	72,296
Other Expenses	650	2,400	10,737
	43,733	58,680	98,993
<i>Surplus/ (Deficit) for the year International Students</i>	(17,817)	(21,810)	14,503

5. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	318,005	414,200	274,898
Equipment Repairs	2,843	6,500	1,441
Information and Communication Technology	161,494	192,619	170,592
Library Resources	2,555	2,000	1,674
Employee Benefits - Salaries	7,864,153	7,078,711	7,167,162
Staff Development	56,732	46,400	32,478
	8,405,782	7,740,430	7,648,245

There were no overseas travel expenses incurred during the academic year 2021.(2020: Nil)



6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	10,193	10,266	13,069
Board Fees	3,215	6,000	4,920
Board Expenses	7,277	14,000	14,120
Communication	8,994	8,000	7,763
Consumables	15,937	20,100	17,928
Legal Fees	-	3,500	-
Other	41,249	24,200	19,786
Employee Benefits - Salaries	522,829	483,350	487,171
Insurance	10,666	15,034	13,329
Healthy school lunches programme operational Expenses	279,842	-	-
	900,202	584,450	578,086

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	33,362	41,200	34,147
Consultancy and Contract Services	153,137	147,000	151,248
Cyclical Maintenance Provision	(411,591)	64,142	60,511
Grounds	134,201	133,854	130,494
Heat, Light and Water	155,337	201,000	174,461
Repairs and Maintenance	68,479	116,000	94,470
Use of Land and Buildings	1,795,781	-	2,994,797
Security	22,200	22,000	19,649
Employee Benefits - Salaries	124,827	125,000	119,370
	2,075,733	850,196	3,779,147

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

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	510,027	360,916	370,178
Short-term Bank Deposits	-	500,000	-
Cash and cash equivalents for Statement of Cash Flows	510,027	860,916	370,178

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

The following notes should be used where applicable:

Of the \$510,027 Cash and Cash Equivalents, \$156,083 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2021 on Crown owned school buildings.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	107,983	76,706	64,517
Receivables from the Ministry of Education	32,867	-	19,334
Interest Receivable	3,915	-	8,953
Teacher Salaries Grant Receivable	452,671	-	443,323
	597,436	76,706	536,127
Receivables from Exchange Transactions	111,898	76,706	73,470
Receivables from Non-Exchange Transactions	485,538	-	462,657
	597,436	76,706	536,127

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Stationery	418	-	-
	<u>418</u>	<u>-</u>	<u>-</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	2,500,000	1,100,000	1,953,214
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>2,500,000</u>	<u>1,100,000</u>	<u>1,953,214</u>

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings	297,727	28,150	-	-	(25,585)	300,292
Furniture and Equipment	334,261	298,698	-	-	(87,227)	545,732
Information and Communication Technology	669,908	143,961	-	-	(226,161)	587,708
Motor Vehicles	27,865	-	-	-	(8,929)	18,936
Leased Assets	160,210	50,699	-	-	(102,621)	108,288
Library Resources	76,350	8,534	-	(1,508)	(9,149)	74,227
Balance at 31 December 2021	<u>1,566,321</u>	<u>530,042</u>	<u>-</u>	<u>(1,508)</u>	<u>(459,672)</u>	<u>1,635,183</u>

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance lease is \$108,288 (2020: \$160,210)

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings	514,047	(213,755)	300,292	485,897	(188,170)	297,727
Furniture and Equipment	2,343,588	(1,797,856)	545,732	2,049,869	(1,715,608)	334,261
Information and Communication Technology	1,983,492	(1,395,784)	587,708	1,884,821	(1,214,913)	669,908
Motor Vehicles	129,889	(110,953)	18,936	129,889	(102,024)	27,865
Leased Assets	610,251	(501,963)	108,288	1,329,681	(1,169,471)	160,210
Library Resources	185,119	(110,892)	74,227	180,552	(104,202)	76,350
Balance at 31 December	<u>5,766,386</u>	<u>(4,131,203)</u>	<u>1,635,183</u>	<u>6,060,709</u>	<u>(4,494,388)</u>	<u>1,566,321</u>

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	48,064	43,644	30,721
Accruals	44,182	24,000	22,528
Unspent MOE Healthy School Lunches Programme Grant	418,484	-	-
Employee Entitlements - Salaries	482,006	-	466,166
Employee Entitlements - Leave Accrual	49,771	-	35,167
	<u>1,042,507</u>	<u>67,644</u>	<u>554,582</u>
Payables for Exchange Transactions	1,042,507	67,644	554,582
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,042,507</u>	<u>67,644</u>	<u>554,582</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	34,004	-	55,780
Other revenue in Advance	18,050	2,500	24,011
	<u>52,054</u>	<u>2,500</u>	<u>79,791</u>

15. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	411,591	411,591	351,080
Increase/ (decrease) to the Provision During the Year	(411,591)	64,142	60,511
Use of the Provision During the Year	-	(25,000)	-
Provision at the End of the Year	<u>-</u>	<u>450,733</u>	<u>411,591</u>
Cyclical Maintenance - Current	-	267,410	290,965
Cyclical Maintenance - Term	-	183,323	120,626
	<u>-</u>	<u>450,733</u>	<u>411,591</u>

Refer to Note 22a) regarding the reversal of provision for cyclical maintenance during the year as a result of uncertainty concerning estimating future maintenance requirements of the school's buildings.

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:

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	29,081	25,400	85,734
Later than One Year and no Later than Five Years	84,163	18,458	69,340
	<u>113,244</u>	<u>43,858</u>	<u>155,074</u>
Represented by			
Finance lease liability - Current	29,081	25,400	85,734
Finance lease liability - Term	84,163	18,458	69,340
	<u>113,244</u>	<u>43,858</u>	<u>155,074</u>



17. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	425	-	6,022
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>425</u>	<u>-</u>	<u>6,022</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. The amount of cash

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
CCTV	<i>Completed</i>	(7,342)	15,665	(8,323)	-	-
Electrical Infrastructure	<i>Completed</i>	(3,792)	2,668	978	-	(146)
AUA,KTR & TRH Carpet & Vinyl Replacement	<i>Completed</i>	11,842	(2,807)	(9,035)	-	-
Upgrade Fire System	<i>completed</i>	999	(999)	-	-	-
Learning Support Coordinator Space - Office 1	<i>completed</i>	(5,508)	68,692	(44,554)	-	18,630
Learning Support Coordinator Space - Office 2	<i>in Progress</i>	-	26,343	(1,460)	-	24,883
SIP Project -Cafeteria Refurbishment	<i>completed</i>	-	222,861	(255,001)	-	(32,140)
SIP Project -Guidance Centre	<i>completed</i>	-	35,842	(34,013)	-	1,829
SIP project -Shadesails	<i>in Progress</i>	-	72,000	(43,981)	-	28,019
SIP Project - Signage	<i>in Progress</i>	-	28,800	(14,960)	-	13,840
5 YA Projects - Security Lights Replacements	<i>Completed</i>	-	-	(46,863)	-	(46,863)
5 YA Projects - 3 Lifts replacements	<i>in Progress</i>	-	-	(47,589)	-	(47,589)
Totals		<u>(3,801)</u>	<u>469,065</u>	<u>(504,801)</u>	<u>-</u>	<u>(39,537)</u>

Represented by:

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

87,201
(126,738)

(39,537)

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board 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		<u>137,511</u>	<u>242,601</u>	<u>(383,913)</u>	<u>-</u>	<u>(3,801)</u>

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 Board members, Principal, Deputy Principals and Heads of Departments.

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,215	4,920
<i>Leadership Team</i>		
Remuneration	909,724	875,842
Full-time equivalent members	7	7
Total key management personnel remuneration	912,939	880,762

There are seven members of the Board excluding the Principal. The Board had held eight full meetings of the Board in the year. The Board also has Finance and Property four members including senior Leadership that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 -190	180 -190
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	2021 FTE Number	2020 FTE Number
100-110	14.00	9.00
110-120	2.00	5.00
120-130	5.00	-
	21.00	14.00

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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2021 Actual	2020 Actual
Total	\$40,250	\$3,000
Number of People	5	2

22. Contingencies

a) Contingent liabilities as at 31 December 2021:

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited. The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed. To the extent that an obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

Cyclical Maintenance:

The School Board has an obligation to the Ministry of Education to maintain in good order and repair at all times the land and buildings and other facilities on the school site. The Ministry have informed the school that there will be a major capital works of the school site. The scope and timing of this has not yet been defined. Until such time as there is more information available on the scope of the major capital works the school cannot make reliable estimate of the future maintenance requirements of its buildings. As a result the cyclical maintenance provision has been reversed in the year.

(Contingent liabilities at 2020 as per Note 22a) above.).

b) There are no contingent assets as at 31 December 2021 (Contingent assets at 31 December 2020: nil).



23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

(a) An order valuing \$267,153 for supplying computer equipments including server and workstations have been placed with New Era IT Ltd.

(Capital commitments as at 31 December 2020: \$140,813 for supplying computer equipment including workstations and laptops have been placed with New Era IT Ltd.)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) As at 31 December 2021 the Board entered into a contract for cleaning with BB Cleaning Limited and for ground and garden maintenance with Turftech Limited.

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	510,027	860,916	370,178
Receivables	597,436	76,706	536,127
Investments - Term Deposits	2,500,000	1,100,000	1,953,214
Total Financial assets measured at amortised cost	<u>3,607,463</u>	<u>2,037,622</u>	<u>2,859,519</u>

Financial liabilities measured at amortised cost

Payables	1,042,507	67,644	554,582
Finance Leases	113,244	43,858	155,074
Total Financial Liabilities Measured at Amortised Cost	<u>1,155,751</u>	<u>111,502</u>	<u>709,656</u>

25. Events After Balance Date

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

26. Comparatives

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

27. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry of Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.



Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ALFRISTON COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with *Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime*

Our audit was completed on 4 August 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss Verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd. Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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 on pages 21 to 28, 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.



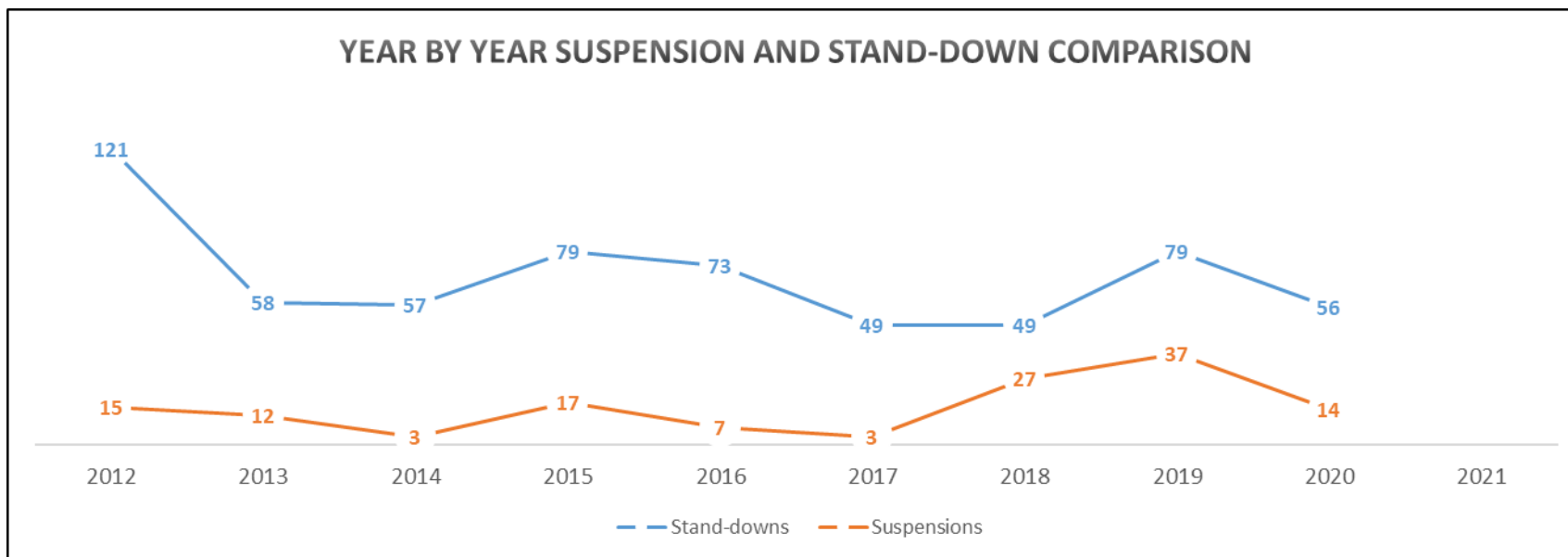
Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

School Name:	Alfriston College 2021	School Number:	6929
Annual Aim	I will be the game changer He kākano ahau i ruia mai i Rangiātea		
Annual Action:	I will bring my AC Game to school every day Kia mau ki te aka matua ia rā		
Target:	<p>ATTENDANCE</p> <ul style="list-style-type: none"> Using appropriate data specific to learners in individual learning spaces, design appropriate interventions to significantly reduce the number of learners, especially Māori and Pasifika, who are not attending regularly <p>ENGAGEMENT</p> <ul style="list-style-type: none"> Using appropriate data specific to learners in individual learning spaces, especially Māori and Pasifika, design appropriate interventions to significantly reduce suspensions, stand downs and engagement referrals to SLT <p>ACHIEVEMENT</p> <ul style="list-style-type: none"> 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 		
Baseline Data:	<p>2020 ATTENDANCE SUMMARY</p> <p>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</p> <p>Average attendance was difficult to accurately determine; on average it is estimated our average attendance was 81%</p>		

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

2012-2020 ENGAGEMENT SUMMARY



2020 ASTTLE SUMMARY

Because of Covid-19, the subsequent lockdowns and low attendance afterwards, overall asTTle results across Year 9 and Year 10 are not reliable

From the data available:

Y9/Y10 Numeracy

- Māori Learners made the proportionately smallest growth, while NZE the largest
- Males made the biggest growth in Y9 and Y10

Y9/10 Reading

- For reading, the average sublevel growth in Y9 was 1.4; .75 in Y10
- Māori 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

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

Summary

1. Māori 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

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>
ACHIEVEMENT <ul style="list-style-type: none"> • Bigger and better learning support • More curriculum time • Grow WBL • More learners owning their learning • P&CofBLS@AC: more of the how, less of the what • Improved partnerships • Careers, Transition and Pathways • Buchanan Project 	2021 NCEA Results Feb 2022 NCEA L1 Level 1 – 48% achieved <ul style="list-style-type: none"> • 16 ppts down from 2021 but very similar to 2019, below D2 average • Similar levels of achievement for both genders • Wide range for ethnicities: Māori 31%; Pasifika 33%; European 50%; Asian 82% 	2021 was a very different year to 2020 and previous, lockdowns, very few returned to face-to-face learning, LRCs and UEGs became significant Timing of lockdown shortly after start of Sem 2, new classes, no existing relationship with LLs, difficult to start	Continue with Focus on: <ul style="list-style-type: none"> • Achievement of all boys regardless of ethnicity • Achievement of all Māori learners regardless of gender; and • Achievement of Pasifika learners at merit and excellence level

<ul style="list-style-type: none"> • Talanoa Ako • Alfriston Kahui Ako <p>NCEA Focus for next few years:</p> <ul style="list-style-type: none"> • Achievement of all boys regardless of ethnicity • Achievement of all Māori learners regardless of gender; and • Achievement of Pasifika learners at merit and excellence level [covers two thirds to three quarters of the school] 	<p>Level 2 68% achieved NCEA L2</p> <ul style="list-style-type: none"> • Within 5 ppts of all of the previous 4 years, at D2 average • Big difference between genders, male 60%, female 76% • Asian achievement 83%, Māori, Pasifika and European all between 62 and 65% <p>Level 3 70% achieved NCEA L3</p> <ul style="list-style-type: none"> • Better than the previous 4 years, well above D2 average, in line with national figure • Similar difference between genders to L2, male 62%, female 77% • Better results for Māori (61%) and Pasifika (66%) than at L1 and L2, Asian and European in upper-80s% 	<p>Engagement with and completion of learning at home problematic for many</p> <p>Very few classes with external entries to take advantage of</p> <p>UEGs (Languages, Maths and a few Sciences only)</p> <p>Classes well established by T3 lockdown</p> <p>Pathways courses contributing, esp. with credits completed prior to Aug.</p> <p>More common to have external entries in school courses and make use of UEG process</p> <p>Classes well established by T3 lockdown, prioritized in many ways by LLs, no next year for Y13s</p> <p>Pathways courses contributing, esp. with credits completed prior to August</p> <p>Very common to have external entries at L3 which made use of UEG process</p>	
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	<p>University Entrance</p> <ul style="list-style-type: none"> • 30% achieved UE • Large difference between genders, male 16%, female 42%. • Wide range between ethnicities: Māori 12%, Pasifika 21%, European 27%, Asian 55% <p>L1 Literacy and Numeracy</p> <p>In Year 11 both L1 Lit and Num were down by approx. 10 ppts on 2020 to 75% for L1 Lit and 70% for Num</p> <ul style="list-style-type: none"> • Cumulative achievement of L1 Lit and Num were better than previous years in Year 12 and similar in Year 13 <p>Certificate Endorsements</p> <ul style="list-style-type: none"> • At L1, 58% of learners who achieved L1 did so with an endorsement (E 23%, M35%). This is the best in the last 5 years. • At L2, 33% earned an endorsement (E 8%, M25%), highest in last 5 years for M (UEG effect) • At L3, M and E endorsements are both at 17%, which is highest in last 5 years for E 	<p>Overall better than the previous 4 years, just above D2 average. Maintained and improved over time but in 2021 was carried by girls and Asian learners, external entries with UEGs, and because UE at 12cr per subject can be achieved in most subjects without any credits from an external.</p> <p>Learners who were relying on Sem 2 classes to provide these credits will have struggled with this</p> <p>By end of Year 13, cumulative achievement of L1 Lit (96%) and Num (97%) was above the D2 and national figure by 1-2 ppts.</p> <p>UEGs will have raised E and M achievement for learners with external entries.</p>	
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ENGAGEMENT & ATTENDANCE <ul style="list-style-type: none"> • Kai for learning • Centralised hauora hub in a refurbished café • More guidance and counselling • More trauma sensitive • Improved partnerships • Careers, Transition and Pathways • Buchanan Project • Talanoa Ako • Alfriston Kahui Ako • JAM 	<p>11 students suspended: 2 in Term 1, 8 in Term 2, 1 in Term 3</p> <p>86 students Stood Down: 21 in Term 1, 58 in Term 2, 7 in Term 3</p> <p>Attendance was significantly disrupted by Covid-19 and lockdowns in April and August</p> <p>In Term 4, we calculated that daily attendance, despite the school reopening, was 5%, and most of it Year 12 and Year 13 because of NCEA catch up and workshops</p>	<p>Impact of Covid-19</p>	<p>Continue with strategic interventions and deliberate actions path in 2020</p>
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Planning for next year:

Our Strategic 2022 interventions, persevering wisely together:

- Ngana through
 - ☐ Hauora
 - ☐ Growing potential
 - ☐ Mentoring
- Ihumanea through
 - ☐ Deep and rich learning
 - ☐ Anytime, anywhere learning
 - ☐ Monitoring and tracking
- Mahi Ngaatahi through
 - ☐ Home school partnerships
 - ☐ School and work connections
 - ☐ School and community relationships

Some deliberate actions, persevering wisely together:

- Ngana:

- o Resourcing and expanding Hauora
- o Building capacity to look after ourselves / each other better
- o Learning from and supporting Te Kaha o roto
- o Making guidance and counselling also about our whanau
- o Building capacity and capability in WBL to better identify and respond to reading and writing
- o Learning ways to better handle digital technologies
- o Mentoring honestly, diligently, purposefully, and consistently
- Ihumanea:
 - o Ensuring learning can be accessed anytime, anywhere
 - o Providing deep and rich learning experiences
 - o Going beyond the old framework
 - o Transforming and innovating so learning aligns with the RAS
 - o Ensuring mana orite mo te maatauranga Maori is ever-present in all learning
- Mahi Ngaatahi:
 - o Strengthening partnerships with all our whaanau
 - o Empowering whaanau to make us accountable
 - o Innovating learning to connect with local industry
 - o Exploring opportunities presented by ROVE
 - o Providing learning that invites and includes our local community

Alfriston College

Statement on Kiwisport Funding

For the year ended 31 December 2021

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.

The first half of the year Alfriston College was able to provide sporting opportunities to its learners and wider community. However, due to Covid-19 there was no sport activity to report during the end year 2021.