

Annual Report
for the year ended
31 December 2022

550 Porchester Road, Randwick Park, Auckland 2143

ALFRISTON COLLEGE

Annual Report - For the year ended 31 December 2022

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ALFRISTON COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	Alfriston College
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	Presiding Member	Elected	Sep-25
Robert Hector Solomon Solomone	Principal ex Officio	-	-
Stephen Miller	Deputy Presiding Member	Elected	Sep-25
Caroline Bernice McLeod	Parent Representative	Elected	Sep-25
Leslie Maria Mackie Te Au Toma Pakau	Parent Representative	Elected	Sep-25
Benjamin Koko Samuel	Parent Representative	Elected	Sep-25
Regina Vivien Linda Rex	Student Representative	Elected	Dec-23
Lisa-Maree Takuira	Staff Representative	Elected	Sep-25
Diane Rachel Black	Parent Representative	Elected	Sep-22
Issac John Tekai	Deputy Presiding Member	Elected	Sep-22
Salava Tiatia-Sefilino	Parent Representative	Elected	Sep-22
Kaira-Jo Leone Haylexenda Talagilkiua	Student Representative	Elected	Sep-22
Sarah Margaret Loomb	Staff Representative	Elected	Sep-22

Alfriston College

Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Sarah-Jane Whitehead

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Robert Solomone

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Alfriston College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	13,304,235	11,608,361	12,509,328
Locally Raised Funds	3	516,764	263,591	308,615
Interest Income		62,707	45,000	21,154
Gain on Sale of Property, Plant and Equipment		19,754	-	-
Other Revenue		606	560	606
Total Revenue		13,904,066	11,917,512	12,839,703
Expenses				
Locally Raised Funds	3	242,404	198,006	182,130
Learning Resources	4	9,072,992	9,284,780	8,865,454
Administration	5	1,617,255	1,741,810	900,202
Finance		7,856	6,500	11,094
Property	6	2,292,413	846,150	2,075,733
Loss on Disposal of Property, Plant and Equipment		2,302	-	1,506
		13,235,222	12,077,246	12,036,119
Net Surplus / (Deficit) for the year		668,844	(159,734)	803,584
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		668,844	(159,734)	803,584

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		4,075,667	4,029,940	3,268,333
Total comprehensive revenue and expense for the year		668,844	(159,734)	803,584
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	3,750
Equity at 31 December		4,744,511	3,870,206	4,075,667
Accumulated comprehensive revenue and expense		4,744,511	3,870,206	4,075,667
Reserves		-	-	-
Equity at 31 December		4,744,511	3,870,206	4,075,667

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,459,173	458,199	510,027
Accounts Receivable	8	630,616	536,200	597,436
GST Receivable		45,045	12,500	-
Prepayments		34,957	32,000	28,583
Inventories	9	418	-	418
Investments	10	1,350,000	2,200,000	2,500,000
Funds Receivable for Capital Works Projects	17	315,267	-	126,738
		3,835,476	3,238,899	3,763,202
Current Liabilities				
GST Payable		-	-	27,287
Accounts Payable	12	910,239	558,217	1,042,507
Revenue Received in Advance	13	14,739	19,350	52,054
Provision for Cyclical Maintenance	14	-	426,717	-
Finance Lease Liability	15	43,742	41,693	29,081
Funds held in Trust	16	425	400	425
Funds held for Capital Works Projects	17	93,828	-	87,201
		1,062,973	1,046,377	1,238,555
Working Capital Surplus/(Deficit)		2,772,503	2,192,522	2,524,647
Non-current Assets				
Property, Plant and Equipment	11	2,030,793	1,768,393	1,635,183
Intangible Assets		-	-	-
		2,030,793	1,768,393	1,635,183
Non-current Liabilities				
Provision for Cyclical Maintenance	14	-	49,016	-
Finance Lease Liability	15	58,785	41,693	84,163
		58,785	90,709	84,163
Net Assets		4,744,511	3,870,206	4,075,667
Equity		4,744,511	3,870,206	4,075,667

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 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		5,992,431	5,743,662	5,006,132
Locally Raised Funds		488,112	514,266	233,878
International Students		(356)	(7,414)	4,140
Goods and Services Tax (net)		(72,332)	(39,794)	46,821
Payments to Employees		(3,147,254)	(3,094,524)	(2,416,086)
Payments to Suppliers		(2,722,119)	(2,770,791)	(1,593,894)
Interest Paid		(7,856)	(6,500)	(11,094)
Interest Received		56,146	45,000	26,192
Net cash from/(to) Operating Activities		586,772	383,905	1,296,089
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		17,452	-	
Purchase of Property Plant & Equipment (and Intangibles)		(788,389)	(535,125)	(530,040)
Sale / (Purchase) of Investments		1,150,000	(2,200,000)	(546,786)
Net cash from/(to) Investing Activities		379,063	(2,735,125)	(1,076,826)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	3,750
Finance Lease Payments		(45,006)	(41,693)	(41,830)
Funds Administered on Behalf of Third Parties		-	(158,915)	(5,597)
Funds held for Capital works Project		28,317	-	(35,737)
Net cash from/(to) Financing Activities		(16,689)	(200,608)	(79,414)
Net increase/(decrease) in cash and cash equivalents		949,146	(2,551,828)	139,849
Cash and cash equivalents at the beginning of the year	7	510,027	3,010,027	370,178
Cash and cash equivalents at the end of the year	7	1,459,173	458,199	510,027

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight-line basis over the term of the lease. Refer note 22b.

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. Refer note 15.

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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



j) 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.

k) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	20 years
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

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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 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.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students, activity fee received from students 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) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

r) 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 was reversed in 2021 and stopped providing provision considering scope of work being planned. Refer note 21*

s) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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.

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,326,233	5,157,870	4,339,973
Teachers' Salaries Grants	5,855,947	5,864,698	5,693,882
Use of Land and Buildings Grants	1,488,724	-	1,795,781
Other Government Grants	633,331	585,793	679,692
	<u>13,304,235</u>	<u>11,608,361</u>	<u>12,509,328</u>

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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	4,155	-	4,905
Curriculum related Activities - Purchase of goods and services	20,499	21,692	36,056
Fees for Extra Curricular Activities	75,349	36,500	17,579
Trading	94,548	38,400	30,222
Fundraising & Community Grants	-	-	-
Other Revenue	288,565	139,661	193,937
International Student Fees	33,648	27,338	25,916
	<u>516,764</u>	<u>263,591</u>	<u>308,615</u>
Expenses			
Extra Curricular Activities Costs	128,369	99,400	58,624
Trading	67,970	40,500	52,927
Fundraising and Community Grant Costs	15,847	26,978	26,846
Other Locally Raised Funds Expenditure	-	-	-
International Student - Student Recruitment	2,492	1,680	5,345
International Student - Employee Benefit - Salaries	27,161	26,395	37,739
International Student - Other Expenses	565	3,053	649
	<u>242,404</u>	<u>198,006</u>	<u>182,130</u>
Surplus/ (Deficit) for the year Locally raised funds	<u>274,360</u>	<u>65,585</u>	<u>126,485</u>

During the year the School hosted 2 International students (2021:2)

There were no overseas travel expenses incurred during the academic year 2022.(2021: Nil)

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	515,068	483,050	318,005
Equipment Repairs	3,767	8,300	2,843
Information and Communication Technology	194,135	224,786	161,494
Library Resources	2,300	2,500	2,555
Employee Benefits - Salaries	7,904,196	8,100,668	7,864,153
Staff Development	26,458	47,650	56,732
Depreciation	427,068	417,826	459,672
	<u>9,072,992</u>	<u>9,284,780</u>	<u>8,865,454</u>

There were no overseas travel expenses incurred during the academic year 2022.(2021: Nil)

5. Administration

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Audit Fee	10,728	10,728	10,193
Board Fees	4,750	6,000	3,215
Board Expenses	19,694	14,450	7,277
Communication	10,091	9,500	8,994
Consumables	16,564	19,950	15,937
Legal Fees	-	3,500	-
Other	19,353	37,455	33,208
Employee Benefits - Salaries	940,400	682,330	522,829
Insurance	12,711	13,937	10,666
Healthy school lunches programme operational Expenses	582,964	943,960	287,883
	<u>1,617,255</u>	<u>1,741,810</u>	<u>900,202</u>



6. Property

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	52,297	42,200	33,362
Consultancy and Contract Services	180,288	142,500	153,137
Cyclical Maintenance Provision	-	67,990	(411,591)
Grounds	149,939	168,500	134,201
Heat, Light and Water	112,334	178,000	155,337
Repairs and Maintenance	175,395	94,460	68,479
Use of Land and Buildings	1,488,724	-	1,795,781
Security	24,796	22,000	22,200
Employee Benefits - Salaries	108,640	130,500	124,827
	<u>2,292,413</u>	<u>846,150</u>	<u>2,075,733</u>

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

7. Cash and Cash Equivalents

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Bank Accounts	1,459,173	458,199	510,027
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>1,459,173</u>	<u>458,199</u>	<u>510,027</u>

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

Of the \$ 1,459,172 Cash and Cash Equivalents, \$93,828 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	100,002	64,200	107,983
Receivables from the Ministry of Education	280	-	32,867
Interest Receivable	10,476	-	3,915
Teacher Salaries Grant Receivable	519,858	472,000	452,671
	<u>630,616</u>	<u>536,200</u>	<u>597,436</u>
Receivables from Exchange Transactions	110,478	64,200	111,898
Receivables from Non-Exchange Transactions	520,138	472,000	485,538
	<u>630,616</u>	<u>536,200</u>	<u>597,436</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	418	-	418
	<u>418</u>	<u>-</u>	<u>418</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,350,000	2,200,000	2,500,000
Total Investments	<u>1,350,000</u>	<u>2,200,000</u>	<u>2,500,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	300,292	20,360	-	-	(26,430)	294,222
Furniture and Equipment	545,732	168,798	(5,810)	-	(86,521)	622,199
Information and Communication Technology	587,708	393,148	-	-	(231,602)	749,254
Motor Vehicles	18,936	207,251	-	-	(21,931)	204,256
Leased Assets	108,288	34,289	-	-	(50,864)	91,713
Library Resources	74,227	6,942	-	(2,300)	(9,720)	69,149
Balance at 31 December 2022	1,635,183	830,788	(5,810)	(2,300)	(427,068)	2,030,793

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	534,407	(240,185)	294,222	514,047	(213,755)	300,292
Furniture and Equipment	2,502,040	(1,879,841)	622,199	2,343,588	(1,797,856)	545,732
Information and Communication Technology	2,376,640	(1,627,386)	749,254	1,983,492	(1,395,784)	587,708
Motor Vehicles	337,140	(132,884)	204,256	129,889	(110,953)	18,936
Leased Assets	644,540	(552,827)	91,713	610,251	(501,963)	108,288
Library Resources	185,404	(116,255)	69,149	185,119	(110,892)	74,227
Capital Work-in-Progress	-	-	-	-	-	-
Balance at 31 December	6,580,171	(4,549,378)	2,030,793	5,766,386	(4,131,203)	1,635,183

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	64,692	52,900	48,064
Accruals	75,027	2,875	44,182
Unspent MOE Healthy School Lunch Programme Grant	194,360	-	418,484
Employee Entitlements - Salaries	498,216	452,671	482,006
Employee Entitlements - Leave Accrual	77,944	49,771	49,771
	910,239	558,217	1,042,507
Payables for Exchange Transactions	910,239	558,217	1,042,507
	910,239	558,217	1,042,507

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
International Student Fees in Advance	-	-	34,004
Other revenue in Advance	14,739	19,350	18,050
	14,739	19,350	52,054

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Provision at the Start of the Year	\$ -	\$ -	\$ 411,591
Increase/(Decrease) in Provision During the Year	-	475,733	(411,591)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	-	475,733	-
Cyclical Maintenance - Current	-	426,717	-
Cyclical Maintenance - Non current	-	49,016	-
	-	475,733	-

The Ministry have informed the school that there will be 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 2021. Therefore, no further provision was made in 2022.

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
No Later than One Year	\$ 43,742	\$ 41,693	\$ 29,081
Later than One Year and no Later than Five Years	58,785	41,693	84,163
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	102,527	83,386	113,244
Represented by			
Finance lease liability - Current	43,742	41,693	29,081
Finance lease liability - Non current	58,785	41,693	84,163
	102,527	83,386	113,244

16. Funds held in Trust

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 425	\$ 400	\$ 425
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	425	400	425

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

17. Funds Held for Capital Works Projects

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

	2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
Electrical Infrastructure	Completed	\$ (146)	\$ -	\$ -	\$ 146	\$ -
Learning Support Coordinator Space - Office 1	completed	18,630	-	-	-	18,630
Learning Support Coordinator Space - Office 2	in Progress	24,883	-	-	-	24,883
SIP Project -Cafeteria Refurbishment	completed	(32,140)	-	-	810	(31,330)
SIP Project -Guidance Centre	completed	1,829	-	-	-	1,829
SIP project -Shadesails	completed	28,019	-	(51,679)	-	(23,660)
SIP Project - Signage	completed	13,840	-	(17,040)	-	(3,200)
5 YA Projects - Security Lights Replacements	completed	(46,863)	-	-	-	(46,863)
5 YA Projects - 3 Lifts replacements	in Progress	(47,589)	195,615	(99,540)	-	48,486
BOT special Project- Gym,Staffroom,Theatre & Music toilet flooring	in Progress	-	-	-	(210,214)	(210,214)
Totals		(39,537)	195,615	(168,259)	(209,258)	(221,439)
Represented by:						
Funds Held on Behalf of the Ministry of Education						93,828
Funds Receivable from the Ministry of Education						(315,267)
						(221,439)



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

Represented by:

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

87,201
(126,738)
(39,537)

18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,750	3,215
<i>Leadership Team</i>		
Remuneration	926,284	909,724
Full-time equivalent members	7	7
Total key management personnel remuneration	931,034	912,939

There are seven members of the Board excluding the Principal. The Board had held ten full meetings of the Board in the year. The Board also has a Finance and Property committee and two board members represent the committee that meets monthly respectively. As well as these regular meetings, including preparation time, the Presiding Member 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	180 - 190
Benefits and Other Emoluments	0-6	0 - 5

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	13.00	14.00
110 - 120	5.00	2.00
120-130	6.00	5.00
	24.00	21.00

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



20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total		
Number of People	-	\$40,250
	-	5

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

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

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 2021. No further provision is made for 2022.

Additional funding wash up payment:

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/probable], the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

22. Commitments

(a) Capital Commitments

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

- (i) \$104,575 Whanau, 101073, 101076, 101077, 101077, GYM, 4, 5: Replace doors and door closers to be completed in 2023, which will be fully funded by the Ministry of Education. This project has been approved by the Ministry; and
- (ii) An order valuing \$117,928 for supplying computer equipment including UPS and workstations was placed with New Era IT Ltd.

(Capital commitments at 31 December 2021: An order valuing \$267,153 for supplying computer equipments including server and workstations have been placed with New Era IT Ltd.)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into the following contracts:

- (a) As at 31 December 2022 the Board entered into a contract for School day cleaning with BB Cleaning Limited and for ground and garden maintenance with Turftech Limited.

23. 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Cash and Cash Equivalents	\$	\$	\$
Receivables	1,459,173	458,199	510,027
Investments - Term Deposits	630,616	536,200	597,436
	1,350,000	2,200,000	2,500,000
Total Financial assets measured at amortised cost	3,439,789	3,194,399	3,607,463

Financial liabilities measured at amortised cost

Payables	910,239	558,217	1,042,507
Finance Leases	102,527	83,386	113,244
Total Financial Liabilities Measured at Amortised Cost	1,012,766	641,603	1,155,751

24. Events After Balance Date

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

25. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF ALFRISTON COLLEGE'S FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

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 15, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with *Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime*.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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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 is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Analysis of Variance, Statement on Kiwisport Funding, and the Good Employer Assurance, 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.



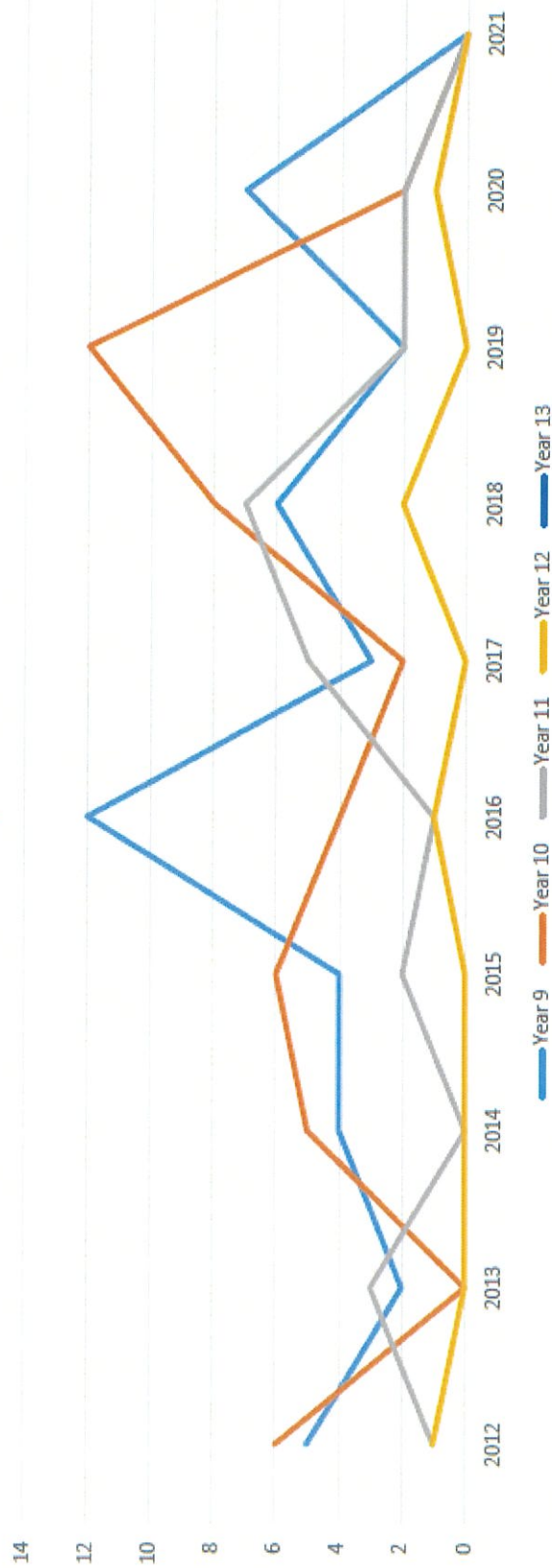
Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE

School Name:	Alfriston College 2022	School Number:	6929
Annual Aim	We will succeed		
Annual Action:	Persevere wisely together		
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>2021 ATTENDANCE SUMMARY</p> <ul style="list-style-type: none"> Attendance was significantly disrupted by Covid-19 and lockdowns in April and August Average attendance for the two pre-Covid terms, Term 1 and 2 was 82% 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 		

2012-2021 ENGAGEMENT SUMMARY

YEAR BY YEAR TERM 4 SUSPENSION and STAND DOWN COMPARISON
by YEAR LEVEL



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Year 9	5	2	4	4	12	3	6	2	7	0
Year 10	6	0	5	6	4	2	8	12	2	0
Year 11	1	3	0	2	1	5	7	2	2	0
Year 12	1	0	0	0	1	0	2	0	1	0
Year 13	13	5	9	19	18	10	23	16	12	0

2021 ASTTLE SUMMARY

- Covid-19 has continued to impact testing so overall asTTle results across Year 9 and Year 10 continue to not be reliable
- More than 50% of the cohort were tested and from the data available:

Y9/Y10 Numeracy

- 66% of Y9 and Y10 were at or below 4P
- Males continue to be over-represented in Y9 but make the greatest shift in Y10

Y9/10 Reading

- 75 % of Y9 were at or below 3A at the start of year
- 40 % of Y10 were at or below 3A at the start of year

2021 NCEA OVERALL ACHIEVEMENT

- NCEA L1
 - Level 1 – 48% achieved
 - 16 ppts down from 2020 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%
- Level 2
 - 68% achieved NCEA L2
 - Within 5 ppts of all 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%
- Level 3
 - 70% achieved NCEA L3
 - 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%
- *University Entrance*
 - 30% achieved UE
 - Large difference between genders, male 16%, female 42%.
 - Wide range between ethnicities: Māori 12%, Pasifika 21%, European 27%, Asian 55%
- *L1 Literacy and Numeracy*
 - 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
 - Cumulative achievement of L1 Lit and Num were better than previous years in Year 12 and similar in Year 13
- *Certificate Endorsements*
 - 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

2021 Leavers ACHIEVEMENT

- 78% left school with NCEA L1 or above, compared to the 82% average of the previous 4 years
- Our Asian and Female learners continue to be the largest group of learners who left with NCEA L1 or above

	<ul style="list-style-type: none">• 68% left school with NCEA L2 or above, compared to the 71% average of the previous 4 years• Our Asian and Female learners continue to be the largest group of learners who left with NCEA L2 or above• 44% left school with NCEA L3 or above, compared to the 44% average of the previous 4 years• Our Asian and Female learners continue to be the largest group of learners who left with NCEA L2 or above• 46% of Maori learners who left in 2021, left with NCEA L2 or above, compared to the 31% average of the previous 4 years• 22% left school with University Entrance, compared to the 18% average of the previous 4 years• 23% of Maori learners who left in 2021, left with University Entrance, compared to the 7% average of the previous 4 years• More than 70% of Maori learners who left AC in 2021, left with NCEA L1 or higher		
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>
Ngana / Pervserverance: <ul style="list-style-type: none">• Resourcing and expanding Hauora• Building capacity to look after ourselves / each other better• Learning from and supporting Te Kaha o roto• Making guidance and counselling also about our whanau• Building capacity and capability in WBL to better identify and respond to reading and writing• Learning ways to better handle digital technologies	Attendance: 2022 SUMMARY <ul style="list-style-type: none">• Attendance over the course of the year continued to be disrupted by Covid-19 and associated issues• Average attendance over the course of the year was 72%• Average attendance was highest in Term 1 and Term 3, 74 and 73 % respectively• On average, 21% of the school attends regularly, i.e. 90% or higher• Year 9 attends the most regularly, then Y11, Y12, then Y10 and Y13• Most of those who attend regularly are Asian; there is little difference between Māori, Pasifika and European ethnicities; there is also little difference between male and female	<ul style="list-style-type: none">• Impact of Covid 19 on return to school perception• Acceptance of ability to learn from home• AC focus on increasing pastoral support and learning support	<ul style="list-style-type: none">• Continue with Mana Orite Mo Te Matauranga Maori push• Prepare for new standards and curriculum refresh• Focus on expansion of Lalaga Akoanga• Continue with expanding and improving guidance,

- Mentoring honestly, diligently, purposefully, and consistently

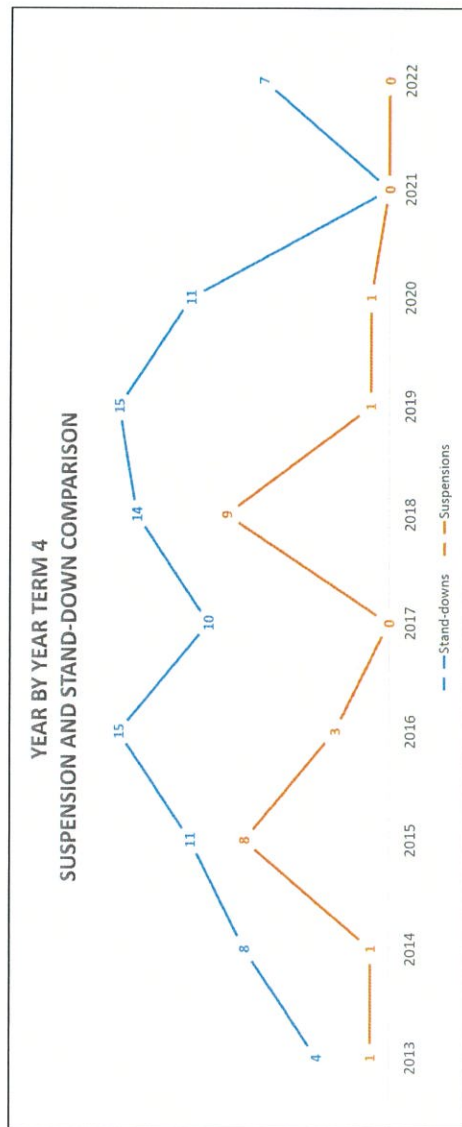
Ihūmanea / Wise:

- Ensuring learning can be accessed anytime, anywhere
- Providing deep and rich learning experiences
- Going beyond the old framework
- Transforming and innovating so learning aligns with the RAS
- Ensuring mana orite mo te maatauranga Maori is ever-present in all learning

Mahi Ngaatahi / Collaboration:

- Strengthening partnerships with all our whaanau
- Empowering whaanau to make us accountable
- Innovating learning to connect with local industry
- Exploring opportunities presented by ROVE

Engagement:



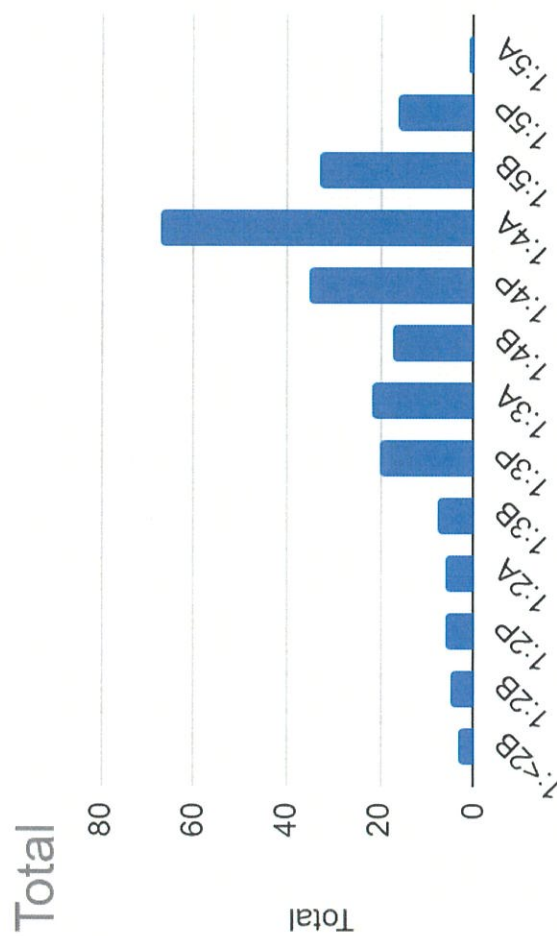
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Stand-downs	15	11	8	15	10	14	15	11	0	7
Suspensions	1	1	8	3	0	9	1	1	0	0
Number of incidents	16	12	16	18	10	23	16	12	0	7

- Integrating guidance and behaviour support
- Strengthen Te Hononga
- Strengthen middle leadership
- Strengthen Whanau Learning programme
- Increase in use of digital learning and resources
- Influence of Buchanan Trust mentoring programme on rest of school
- Improved tracking,

- Providing learning that invites and includes our local community

Achievement:

Asthle Summary 2022 Y9 Reading



Pilot testing of the draft NCEA literacy reading assessment shows that learners are more likely to achieve the assessment if their asttles overall level is at least 4A.

Our end of 2022 Y9 cohort data shows that, of all Year 9 learners at the end of 2022 at 4A or higher:

- were 48.5%
- 40.3% of males / 56.5% of females
- 64.2% of European learners
- 45.4% of Maori
- 41.5% of Pasifika
- 65.3% of Asian
- 36.3% of MELAA

If we extend the group to include learners who are at 4B or higher, the data looks like this:

mentoring,
and
monitoring of
Year 13

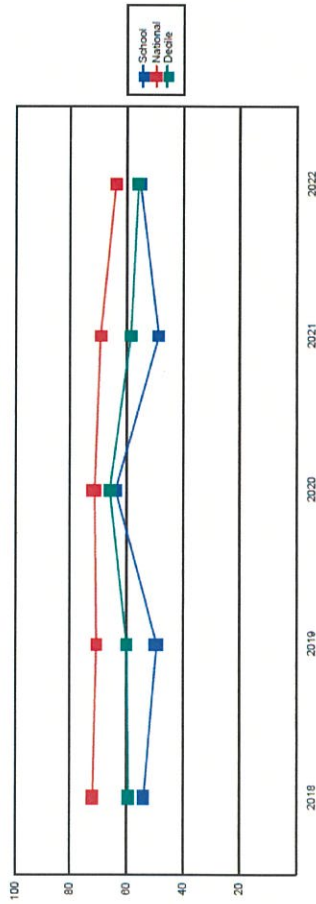
- Continued expansion of STP programmes with MIT
- Better connections with home and local community through targeted hauora and learning events
- Targeted and deliberate Mana Orite mo Te Matauranga Māori events, PLD and programmes of learning

<ul style="list-style-type: none">• 70.1% of all Year 9 learners at the end of 2022 were at 4B or higher• 61.3% of males• 78.6% of females• 78.5% of European learners• 70.1% of Maori• 66.2% of Pasifika• 79.5% of Asia• 54.5% of MELAA <p>Asttle Summary 2022 Y10 Reading</p> <ul style="list-style-type: none">• Our Y10 end of 2022 data is for 185 learners, 83% of the cohort• 60% of all Year 10 learners at the end of 2022 were at 4A or higher, 85% at 4B or higher• There was a .6 of a sublevel average shift across the cohort <p>Asttle Summary 2022 Y9 Numeracy</p>	<ul style="list-style-type: none">• Reducing learning themes in WBL to focus on hauora and local communities• Strengthening our Ka Ora Ka Ako (Kai 4 Learning) provision
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Total	60	40	20	0								
1:<2B	1:2B	1:2P	1:2A	1:3B	1:3P	1:3A	1:4B	1:4P	1:4A	1:5B	1:5P	1:5A
2	5	5	5	5	48	52	25	15	30	25	20	15

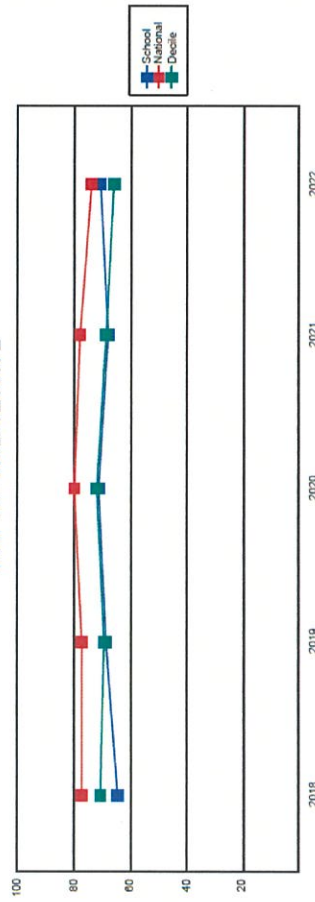
	<p>Our end of 2022 Y9 cohort data shows that of all Year 9 learners at the end of 2022 at 4A or higher:</p> <ul style="list-style-type: none"> • were 35.2% • 17.1% of all males • 18% of all females • 2.6% of European learners • 7.9% of Maori • 9.6% of Pasifika • 13.6% of Asian • 1.3% of MELAA <p>If we extend the group to include learners who are at 4B or higher, the data looks like this:</p> <ul style="list-style-type: none"> • 51.5% of all Year 9 learners at the end of 2022 were at 4B or higher • 49.1% of males • 54% of females • 53.3% of European learners • 47% of Maori • 43.9% of Pasifika • 70.5% of Asian • 45.4% of MELAA <p>Asttle Summary 2022 Y10 Numeracy</p> <ul style="list-style-type: none"> • Our Y10 end of 2022 data is for 188 learners, 84% of the cohort • 30% of all Year 10 learners at the end of 2022 were at 4A or higher, 65% at 4B or higher • There was a .7 of a sublevel average shift across the cohort <p>NCEA Level 1</p>	
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Year 11 - NCEA Level 1

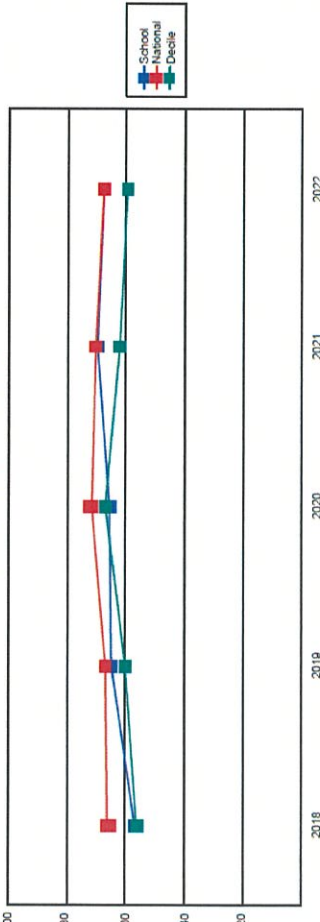



- Level 1 – 55% achieved
- 6 pts up from 2021 and above the D2 average
- Similar levels of achievement for both genders
- Improvement in 2021 for all ethnicities: Māori 43%; Pasifika 45%; European 50%; Asian 80%

Year 12 - NCEA Level 2



- 70% achieved NCEA L2
- Up 6 pts on 2021, and just above the D2 average
- Big difference between genders, and 79%, a significant increase for males, above D2 and National achievement levels
- Achievement up for all ethnicities, Asian achievement 87%, Māori 64% and European 78% except Pasifika, a drop to 55%

	<div><h3>Year 13 - NCEA Level 3</h3><table><caption>NCEA Level 3 Achievement Data (Estimated %)</caption><thead><tr><th>Year</th><th>School</th><th>National</th><th>Decile</th></tr></thead><tbody><tr><td>2018</td><td>65</td><td>68</td><td>65</td></tr><tr><td>2019</td><td>66</td><td>69</td><td>66</td></tr><tr><td>2020</td><td>67</td><td>70</td><td>67</td></tr><tr><td>2021</td><td>68</td><td>71</td><td>68</td></tr><tr><td>2022</td><td>75</td><td>72</td><td>75</td></tr></tbody></table><ul style="list-style-type: none">• 68% achieved NCEA L3• Well above D2 average, and in line with national figure• Little difference between gender achievement, as in previous years, male 62%, female 72%• Significant improvement in L3 achievement for Māori, 81%, up 20 points from the previous year, 30 points better than the National and D2 achievement and 40 points up from 2018, 4 years ago</div>	Year	School	National	Decile	2018	65	68	65	2019	66	69	66	2020	67	70	67	2021	68	71	68	2022	75	72	75	
Year	School	National	Decile																							
2018	65	68	65																							
2019	66	69	66																							
2020	67	70	67																							
2021	68	71	68																							
2022	75	72	75																							
	<div><h3>Year 13 - University Entrance</h3><table><caption>University Entrance Achievement Data (Estimated %)</caption><thead><tr><th>Year</th><th>School</th><th>National</th><th>Decile</th></tr></thead><tbody><tr><td>2018</td><td>32</td><td>32</td><td>32</td></tr><tr><td>2019</td><td>33</td><td>33</td><td>33</td></tr><tr><td>2020</td><td>34</td><td>34</td><td>34</td></tr><tr><td>2021</td><td>35</td><td>35</td><td>35</td></tr><tr><td>2022</td><td>49</td><td>41</td><td>49</td></tr></tbody></table><ul style="list-style-type: none">• 32% achieved UE, continuation of upward trend of last few years and best result for last 5 years• Large difference between genders continues, male 10%, female 49%.• Achievement up for European 47% and Pasifika 23%, a drop to 36% for Asian and a significant improvement in UE achievement for Māori, 41%, up 28 points from the</div>	Year	School	National	Decile	2018	32	32	32	2019	33	33	33	2020	34	34	34	2021	35	35	35	2022	49	41	49	
Year	School	National	Decile																							
2018	32	32	32																							
2019	33	33	33																							
2020	34	34	34																							
2021	35	35	35																							
2022	49	41	49																							

previous year, 10 points better than the National and 20 points better than D2 UE achievement and 34 points up from 2018, 4 years ago		
Planning for next year:		
<p>Our Strategic AC 2023 interventions, Te Taahuuhuu, to feel, know, do and be the AC Way through:</p> <ul style="list-style-type: none"> ● Our learning, Taha Hinengaro <ul style="list-style-type: none"> • Kaupapa Māori ki Te Pae o Takaanini • AKA WISLLs programme • BLS curriculum • Whanau learning programme • Y10 literacy and numeracy preparation ● Our resources, Taha Tinana <ul style="list-style-type: none"> • School cleaning and care • Middle leadership structures • Devices loan scheme ● Our hauora work, Taha Wairua <ul style="list-style-type: none"> • Te Wahi Awhina • Te Hononga, Te Kaha o Roto, Te Tari Waiora, Kai Haapai 		

- Kai for Learning
- PLD

●Our home and community partnerships, Taha Whaanau

- Tapasa
- RAS engagement
- Curriculum refresh

Alfriston College

Statement on Kiwisport Funding

For the year ended 31 December 2022

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

The 2022 Alfriston College sports season was impacted at the beginning of term 1 by covid'19. Fortunately, as covid'19 eased in term 2 secondary school sports resumed and learners were able to participate and represent Alfriston College. Last year, Alfriston College provided sporting opportunities to over 400+ learners and 25+ sports teams. Upon reflection, this was a substantial increase in comparison to previous years impacted by covid 19.

Our sports opportunities range from beginner level through to high performance. And we are proud to be able to foster and develop independent learners through sports & activities.

Alfriston College

Good Employer Assurance

For the year ended 31 December 2022

As a good employer, Alfriston College operates an employment policy that contains provisions that are necessary for the fair and proper treatment of employees in all aspects of their employment including,

- follow Health and Safety procedures and monitor staff well-being.
- abide by the Equal Employment Opportunities requirements.
- opportunities to explore further professional developments.
- recognition of ethnic and cultural needs and differences