

**Annual Report
for the
year ended
31 December 2023**

ALFRISTON COLLEGE

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 6929

Principal: Robert H Solomone/ Kylee Jefferies

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

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

School Phone: 09 2690080

School Email: k.Jefferies@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		Dec-23
Kylee Jefferies	Principal ex Officio		Commenced office 28 January 2024
Stephen Miller	Deputy Presiding Member	Elected	Sep-25
Caroline 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
Fajzelh Cliantha Arrdun Ofusina Stevenson	Student Representative	Elected	Dec'23
Lisa-Maree Takuira	Staff Representative	Elected	Sep-25

ALFRISTON COLLEGE

Annual Financial Statements - For the year ended 31 December 2023

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Alfriston College

Statement of Responsibility

For the year ended 31 December 2023

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

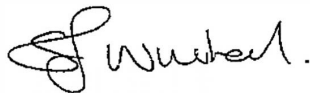
The management (including the Principal and others, as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Sarah-Jane Whitehead

Full Name of Presiding Member



Signature of Presiding Member

31 May 2024

Date:

Kylee Jefferies

Full Name of Principal



Signature of Principal

31 May 2024

Date:

Alfriston College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	15,097,919	6,151,682	13,304,235
Locally Raised Funds	3	438,392	369,891	516,764
Interest		163,268	100,000	62,707
Gain on Sale of Property, Plant and Equipment		4,908	-	19,754
Other Revenue		-	560	606
Total Revenue		15,704,487	6,622,133	13,904,066
Expense				
Locally Raised Funds	3	217,884	240,346	242,404
Learning Resources	4	10,040,819	3,689,388	9,072,992
Administration	5	2,266,069	2,071,027	1,617,255
Interest		7,170	5,000	7,856
Property	6	2,587,469	865,429	2,292,413
Other Expense	7	370	-	-
Loss on Disposal of Property, Plant and Equipment		1,418	-	2,302
Total Expense		15,121,199	6,871,190	13,235,222
Net Surplus / (Deficit) for the year		583,288	(249,057)	668,844
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		583,288	(249,057)	668,844

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		4,744,511	4,826,638	4,075,667
Total comprehensive revenue and expense for the year		583,288	(249,057)	668,844
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		65,023	-	-
Equity at 31 December		5,392,822	4,577,581	4,744,511
Accumulated comprehensive revenue and expense		5,392,822	4,577,581	4,744,511
Reserves		-	-	-
Equity at 31 December		5,392,822	4,577,581	4,744,511

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	426,461	766,853	1,459,173
Accounts Receivable	9	647,011	52,250	630,616
GST Receivable		29,872	78,203	45,045
Prepayments		78,023	45,000	34,957
Inventories	10	4,108	418	418
Investments	11	2,650,000	1,750,000	1,350,000
Funds Receivable for Capital Works Projects	18	220,019	-	315,267
		4,055,494	2,692,724	3,835,476
Current Liabilities				
Accounts Payable	13	658,879	339,796	910,239
Revenue Received in Advance	14	65,670	14,855	14,739
Finance Lease Liability	16	42,161	5,769	43,742
Funds held in Trust	17	-	425	425
Funds held for Capital Works Projects	18	49,900	-	93,828
Funds held on behalf of School Cluster				
		816,610	360,845	1,062,973
Working Capital Surplus/(Deficit)		3,238,884	2,331,879	2,772,503
Non-current Assets				
Property, Plant and Equipment	12	2,177,838	2,373,188	2,030,793
		2,177,838	2,373,188	2,030,793
Non-current Liabilities				
Finance Lease Liability	16	23,900	127,486	58,785
		23,900	127,486	58,785
Net Assets		5,392,822	4,577,581	4,744,511
Equity		5,392,822	4,577,581	4,744,511

The above Statement of Financial Position 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 2023

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 2023 to 31 December 2023 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 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. 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 16. Future operating lease commitments are disclosed in note 23.

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 to note 23b.

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 to Note 16.

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) 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 material.

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 (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

j) 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.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

k) 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.

l) 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

m) Revenue Received in Advance

Revenue received in advance relates to Learning and Behaviour where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the grants are earned.

n) 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 Comprehensive Revenue and Expense.

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

o) Funds held for Capital works

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

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance was reversed in 2021 and stopped providing provision considering the scope of work being planned. Refer to note 22.

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable, borrowings, 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.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

x) 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants
Other Government Grants

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
6,094,888	5,452,400	5,326,233
6,689,040	-	5,855,947
1,663,943	-	1,488,724
650,048	699,282	633,331
15,097,919	6,151,682	13,304,235

The school has opted in to the donations scheme for this year. Total amount received was \$168,145.

3. Locally Raised Funds

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

Revenue

Donations & Bequests
Curriculum related Activities - Purchase of goods and services
Fees for Extra Curricular Activities
Trading
Fundraising & Community Grants
Other Revenue
International Student Fees

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
2,876	500	4,155
29,301	15,430	20,499
50,087	62,550	75,349
38,302	98,100	94,548
31,965	-	-
285,861	193,311	288,565
-	-	33,648
438,392	369,891	516,764

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs
Other Locally Raised Funds Expenditure
International Student - Student Recruitment
International Student - Employee Benefits - Salaries
International Student - Other Expenses

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
156,005	136,152	128,369
51,090	76,245	67,970
8,714	27,949	15,847
-	-	-
2,075	-	2,492
-	-	27,161
-	-	565
217,884	240,346	242,404

Surplus/ (Deficit) for the year Locally Raised Funds

220,508	129,545	274,360
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There were no overseas travel expenses incurred during the academic year 2023. (2022: Nil)

4. Learning Resources

Curricular
Equipment Repairs
Information and Communication Technology
Library Resources
Employee Benefits - Salaries
Staff Development
Depreciation

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
577,746	550,100	515,068
951	8,500	3,767
198,385	195,645	194,135
4,458	4,000	2,300
8,666,341	2,407,329	7,904,196
37,155	47,000	26,458
555,783	476,814	427,068
10,040,819	3,689,388	9,072,992

There were no overseas travel expenses incurred during the academic year 2023. (2022: Nil)

5. Administration

Audit Fees
Board Fees
Board Expenses
Communication
Consumables
Legal Fees
Other
Employee Benefits - Salaries
Insurance
Healthy school lunches programme operational Expenses

2023 Actual	2023 Budget (Unaudited)	2022 Actual
\$	\$	\$
11,050	11,050	10,728
6,985	5,500	4,750
16,546	15,450	19,694
9,364	10,500	10,091
18,665	17,300	16,564
4,348	2,500	-
15,874	33,350	19,353
1,083,918	981,401	940,400
21,351	22,321	12,711
1,077,968	971,655	582,964
2,266,069	2,071,027	1,617,255

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	53,839	56,940	52,297
Consultancy and Contract Services	178,312	197,725	180,288
Cyclical Maintenance	1,547	-	-
Grounds	154,595	154,464	149,939
Heat, Light and Water	190,395	154,600	112,334
Repairs and Maintenance	166,045	110,500	175,395
Use of Land and Buildings	1,663,943	-	1,488,724
Security	25,069	25,000	24,796
Employee Benefits - Salaries	153,724	166,200	108,640
	<u>2,587,469</u>	<u>865,429</u>	<u>2,292,413</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. Other Expense

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Loss on Uncollectable Accounts Receivable	370	-	-
	<u>370</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	426,461	766,853	1,459,173
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>426,461</u>	<u>766,853</u>	<u>1,459,173</u>

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

Of the \$426,461 Cash and Cash Equivalents, \$49,900 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 2024 on Crown-owned school buildings.

Of the \$426,461 Cash and Cash Equivalents, \$51,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	63,797	44,990	100,002
Receivables from the Ministry of Education	60,320	-	280
Interest Receivable	14,983	7,260	10,476
Teacher Salaries Grant Receivable	507,911	-	519,858
	<u>647,011</u>	<u>52,250</u>	<u>630,616</u>
Receivables from Exchange Transactions	78,780	52,250	110,478
Receivables from Non-Exchange Transactions	568,231	-	520,138
	<u>647,011</u>	<u>52,250</u>	<u>630,616</u>

10. Inventories

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Stationery	54	418	418
Canteen	4,054	-	-

4,108	418	418
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11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	2,650,000	1,750,000	1,350,000
Total Investments	2,650,000	1,750,000	1,350,000

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	294,222	112,078	-	-	(28,808)	377,492
Furniture and Equipment	622,199	196,079	(10,038)	-	(107,234)	701,006
Information and Communication Technology	749,254	384,124	-	-	(317,182)	816,196
Motor Vehicles	204,256	5,145	-	-	(50,958)	158,443
Leased Assets	91,713	10,484	-	-	(44,354)	57,843
Library Resources	69,149	6,374	-	(1,418)	(7,247)	66,858
Balance at 31 December 2023	2,030,793	714,284	(10,038)	(1,418)	(555,783)	2,177,838

The net carrying value of computer equipment held under a finance lease is \$34,084 (2022: \$51,114)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	646,485	(268,993)	377,492	534,407	(240,185)	294,222
Furniture and Equipment	2,670,211	(1,969,205)	701,006	2,502,040	(1,879,841)	622,199
Information and Communication Technology	2,760,765	(1,944,569)	816,196	2,376,640	(1,627,386)	749,254
Motor Vehicles	342,284	(183,841)	158,443	337,140	(132,884)	204,256
Leased Assets	378,146	(320,303)	57,843	644,540	(552,827)	91,713
Library Resources	187,105	(120,247)	66,858	185,404	(116,255)	69,149
Balance at 31 December 2023	6,984,996	(4,807,158)	2,177,838	6,580,171	(4,549,378)	2,030,793

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	54,347	226,190	64,692
Accruals	48,163	113,606	75,027
Unspent MOE Healthy School Lunch Programme Grant	-	-	194,360
Employee Entitlements - Salaries	487,845	-	498,216
Employee Entitlements - Leave Accrual	68,524	-	77,944
	658,879	339,796	910,239
Payables for Exchange Transactions	658,879	339,796	910,239
	658,879	339,796	910,239

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	51,000	-	-
Other revenue in Advance	14,670	14,855	14,739
	65,670	14,855	14,739

15. Provision for Cyclical Maintenance

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.

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	42,161	5,769	43,742
Later than One Year and no Later than Five Years	23,900	127,486	58,785
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	<u>66,061</u>	<u>133,255</u>	<u>102,527</u>
Represented by			
Finance lease liability - Current	42,161		43,742
Finance lease liability - Non current	23,900		58,785
	<u>66,061</u>	<u>-</u>	<u>102,527</u>

17. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	-	425	425
	<u>-</u>	<u>425</u>	<u>425</u>

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.

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 held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Learning Support Coordinator Space - Office 1	<i>completed</i>	18,630	-	(18,630)	-	-
Learning Support Coordinator Space - Office 2	<i>on hold</i>	24,883	-	-	-	24,883
SIP Project -Cafeteria Refurbishment	<i>completed</i>	(31,330)	24,762	-	6,568	-
SIP Project -Guidance Centre	<i>completed</i>	1,829	-	(1,829)	-	-
SIP project -Shadesails	<i>completed</i>	(23,660)	8,000	-	15,660	-
SIP Project - Signage	<i>completed</i>	(3,200)	3,200	-	-	-
5 YA Projects - Security Lights Replacements	<i>In progress</i>	(46,863)	50,727	-	-	3,864
5 YA Projects - 3 Lifts replacements	<i>In progress</i>	48,486	-	(36,378)	-	12,108
BOT special Project- Gym,Staffroom,Theatre & Music toilet flooring	<i>completed</i>	(210,214)	-	-	-	(210,214)
5 YA Projects Replace Doors and Door closers	<i>In progress</i>	-	119,381	(110,336)	-	9,045
5 YA Projects ILE Upgrade to create Digital Tech	<i>In progress</i>	-	-	(1,890)	-	(1,890)
5 YA Projects Drainage work	<i>In progress</i>	-	-	(7,915)	-	(7,915)
Totals		<u>(221,439)</u>	<u>206,070</u>	<u>(176,978)</u>	<u>22,228</u>	<u>(170,119)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	49,900
Funds Receivable from the Ministry of Education	<u>(220,019)</u>
	<u>(170,119)</u>

	2022	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Electrical Infrastructure	<i>Completed</i>	(146)	-	-	146	-
Learning Support Coordinator Space - Office 1	<i>completed</i>	18,630	-	-	-	18,630
Learning Support Coordinator Space - Office 2	<i>in Progress</i>	24,883	-	-	-	24,883
SIP Project -Cafeteria Refurbishment	<i>completed</i>	(32,140)	-	-	810	(31,330)
SIP Project -Guidance Centre	<i>completed</i>	1,829	-	-	-	1,829
SIP project -Shadesails	<i>in Progress</i>	28,019	-	(51,679)	-	(23,660)
SIP Project - Signage	<i>Completed</i>	13,840	-	(17,040)	-	(3,200)
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)	195,615	(99,540)	-	48,486
BOT special Project- Gym,Staffroom,Theatre & Music toilet flooring	<i>in Progress</i>	-	-	-	(210,214)	(210,214)
Totals		<u>(39,537)</u>	<u>195,615</u>	<u>(168,259)</u>	<u>(209,258)</u>	<u>(221,439)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	93,828
Funds Receivable from the Ministry of Education	<u>(315,267)</u>
	<u>(221,439)</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 conditions no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

20. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	6,985	4,750
<i>Leadership Team</i>		
Remuneration	991,175	926,284
Full-time equivalent members	7	7
Total key management personnel remuneration	998,160	931,034

There are eight members of the Board excluding the Principal. The Board has held eight full meetings of the Board in the year. The Board also has Finance and Property two members committees that meet monthly and quarterly 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220-230	190-200
Benefits and Other Emoluments	0-6	0-6

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	8	13
110-120	14	5
120-130	3	6
130-140	4	-
	29	24

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

21. Compensation and Other Benefits Upon Leaving

There were no compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year about that cessation. (2022: Nil)

22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards

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 since year 2021.

23. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had no capital commitments (2022:\$222,503).

(b) Operating Commitments

As at 31 December 2023 the Board entered into a contract for school night cleaning with Master Class Cleaning Ltd and for Ground and garden maintenance with Turftech Systems Ltd.

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	426,461	766,853	1,459,173
Receivables	647,011	52,250	630,616
Total financial assets measured at amortised cost	1,073,472	819,103	2,089,789

Financial liabilities measured at amortised cost

Payables	658,879	339,796	910,239
Finance Leases	66,061	133,255	102,527
Total financial liabilities measured at amortised cost	724,940	473,051	1,012,766

25. 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 FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

The Auditor-General is the auditor of Alfriston College 2023 (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 14, that comprise the statement of financial position as at 31 December 2023, 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:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) 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 2024. 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 arise from section 134 of the Education and Training Act 2020.

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, Kiwi Sport Report, Good Employer Assurance, Evaluation of student progress and achievement, and Te Tiriti o Waitangi, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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

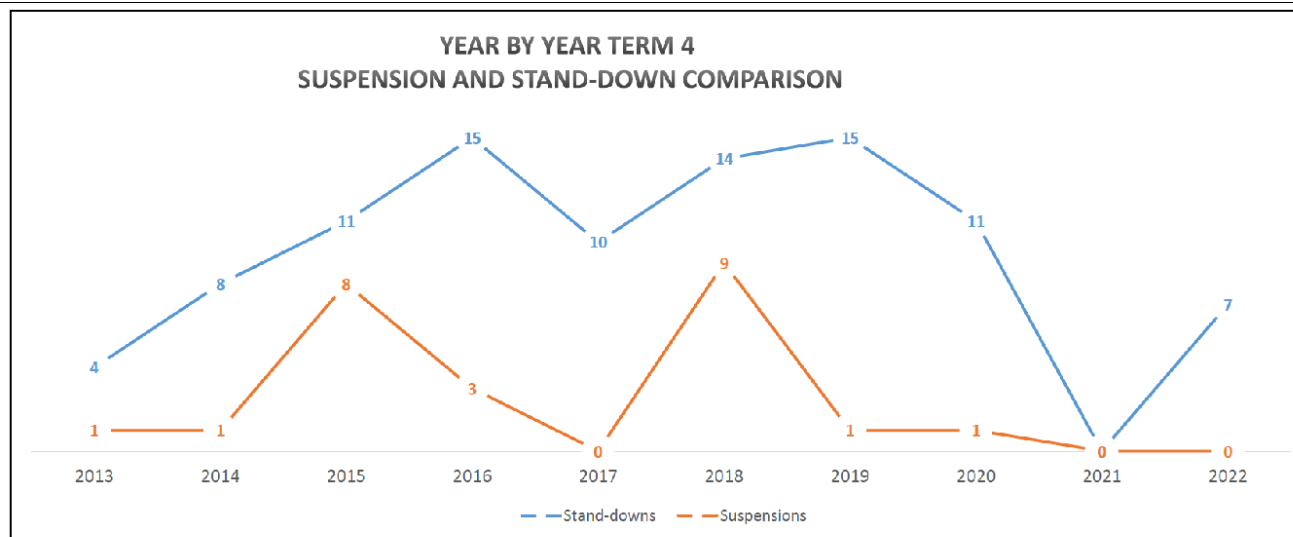


Kurt Sherlock
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland, New Zealand

ANALYSIS OF VARIANCE 2023

School Name:	Alfriston College	School Number:	6929
2023 Annual Aim	<p>Te Taahuuhuu, to feel, know, do and be the AC Way through:</p> <ul style="list-style-type: none"> • our Learning, Taha Hinengaro • our hauora work, Taha Wairua • our resources, Taha Tinana, and • our home and community partnerships, Taha Whaanau 		
2023 Annual Actions:	<p>Our learning, Taha Hinengaro</p> <ul style="list-style-type: none"> • expand Kaupapa Māori ki Te Pae o Takaanini • grow our AKA WiSLLs programme • grow our BLS curriculum • improve our Whanau learning programme • expand our Y10 literacy and numeracy preparation <p>Our resources, Taha Tinana</p> <ul style="list-style-type: none"> • improve School cleaning and care • develop our Middle leadership structures • grow our Devices loan scheme <p>Our hauora work, Taha Wairua</p> <ul style="list-style-type: none"> • grow our Te Wahi Awhina provision • continue integration of Te Hononga, Te Kaha o Roto, Te Tari Waiora, Kai Haapai • increase our Kai for Learning programme • grow in-house PLD <p>Our home and community partnerships, Taha Whaanau</p> <ul style="list-style-type: none"> • build Tapasa engagement and participation • improve RAS engagement and participation • build Curriculum refresh engagement and participation 		

Our AC 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
2022 Data:	<p>2022 ATTENDANCE SUMMARY</p> <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 <p>2012-2022 ENGAGEMENT SUMMARY</p>



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Stand-downs	4	8	11	15	10	14	15	11	0	7
Suspensions	1	1	8	3	0	9	1	1	0	0
Number of Incidents										
	5	9	19	18	10	23	16	12	0	7

2022 ASTTLE SUMMARY

- 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
- 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

2022 NCEA OVERALL ACHIEVEMENT

- **NCEA L1**
 - 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%
- **Level 2**
 - 70% achieved NCEA L2
 - Up 6 ppts 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%
- **Level 3**
 - 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
- **University Entrance**
 - 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 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 *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

2022 Leavers ACHIEVEMENT

- *(available around April 2024)*

2023 Actions <i>What did we do?</i>	2023 Outcomes <i>What happened?</i>	Reasons for the variance	Evaluation <i>Where to next?</i>
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			<i>Why did it happen?</i>	
	<p><i>Our learning, Taha Hinengaro</i></p> <ul style="list-style-type: none"> ● expand Kaupapa Māori ki Te Pae o Takaanini ● grow our AKA WiSLLs programme ● grow our BLS curriculum ● improve our Whanau learning programme ● expand our Y10 literacy and numeracy preparation 	<ul style="list-style-type: none"> ● Kaupapa Maori curriculum area established and fully functional as a new curriculum area in AC; whakairo course to add to the current provision did not eventuate; Maui Tikitiki course still not fully functional as intended; work with Puhoro continues but with low numbers; Te Ao Haka has led to major success in local and national kapa haka competitions ● AKA WiSLLs engaged and participated more because of decision to work in-school only; impactful work still not visible ● BLS expanded through amalgamating previous whanau-based classes into one team-taught large class ● Whanau learning more structured and impactful this year ● Increased focus on Lit/Num in 10WBL with new NCEA corequisites in mind; targeted teaching and learning and with targeted groups 	<p>Staffing issues; Puhoro times aligning with AC timetable</p> <p>Lack of AKA alignment with AC Way and vision Increased capacity and capability of WLs; regular planning time and collaboration with student leaders New NCEA Lit/Num corequisite requirements</p> <p>Replacement of poor previous contractor Staffing issues impacted planned restructuring Loan devices included in Library system</p> <p>Board decision to focus on wellbeing support; Additional MOE grants increased resourcing; para-professional view of teaching and learning in 9/10 WBL</p>	<p>Keep seeking for the right personnel; ensure Puhoro targets more Maori learners in a school wide way</p> <p>Continue with AKA WiSLLs as staffing and provision continues and continue to focus on AC work</p> <p>Expand BLS to include more to the proven pedagogy and learning experiences</p> <p>Continue to target the literacy and numeracy qualification in Year 10 and 11. Introduction of Ma Wai Ra course</p> <p>Continue with current cleaning contracts to suitably assess impact</p> <p>Also continue to explore middle leader structures, especially</p>
	<p><i>Our resources, Taha Tinana</i></p> <ul style="list-style-type: none"> ● improve School cleaning and care ● develop our Middle leadership structures ● grow our Devices loan scheme 	<ul style="list-style-type: none"> ● School cleaning improved through two separate contracts, a day cleaning and a night cleaning service ● Middle leaders restructuring abandoned ● Devices loan scheme expanded and streamlined better ● Integration of wellbeing, behaviour and learning support continues: additional Learning assistants employed to expand learning and in-class support beyond MOE funding; at least one learning support assistant timetabled into all Y9/10 WBL classes; additional LSC Coordinator appointed with a Pasifika support focus; integrated re-location of wellbeing support 		

<p><i>Our hauora work, Taha Wairua</i></p> <ul style="list-style-type: none"> ● grow our Te Wahi Awhina provision ● continue integration of Te Hononga, Te Kaha o Roto, Te Tari Waioara, Kai Haapai ● increase our Kai for Learning programme ● grow in-house PLD 	<p>services into a hub close to the existing health centre implemented</p> <ul style="list-style-type: none"> ● Te Hononga in early stages of growth; not yet fully functional ● Kai for Learning continues to expand: also supplying to Te Kura Akonga o Manurewa and Papakura Activity Centre; new nutritionist contracted to design menus more compliant; new Area Leader appointed to improve leadership; development of equipment and facilities continue ● In-house PLD more structured and targeted: Mana Orite mo Te Matauranga Māori, AC Way, RAS, Y11 2024 	<p>Need to integrate Te Hononga into TWA and wellbeing support</p> <p>Reinvestment of surplus funding and preparation for self-funding and self-sustaining programme</p> <p>Greater SLT involvement in driving in-house PLD</p>	<p>NZCLs so there is greater alignment to AC vision and spirit of RAS</p> <p>Integrate all learning and behaviour support services and leadership of it</p> <p>Continue to expand K4L to build commercial capability for sustainability of it</p> <p>Continue to strengthen Pastoral care, Hauora and Te Hononga</p> <p>Refine and strengthen attendance system and processes</p>
<p><i>Our home and community partnerships, Taha Whaanau</i></p> <ul style="list-style-type: none"> ● build Tapasa engagement and participation ● improve RAS engagement and participation ● build Curriculum refresh engagement and participation 	<ul style="list-style-type: none"> ● Tapasa engagement and participation progressing slowly ● RAS engagement and participation focused on Mana orite mo te Matauranga Māori ● Curriculum refresh work progressing slowly 	<p>Appointed staff also involved in NCEA Pilot as well as RAS product development in Vagahau Niue</p> <p>Mana orite mo te Matauranga Maori is our in-house PLD focus because of our demographics and commitment to Te Tiriti</p> <p>Beginning refresh work with middle leadership</p>	<p>Continue our kaupapa Mana orite mo te Matauranga Māori</p> <p>Kick start our curriculum refresh and Tapasa mahi</p>

			first so a firm foundation of change and development is established	
Achievement	<p>Our end of 2023 Year 9 cohort data shows that, of all Year 9 learners (n=230) at the end of 2023 at 4A READING or higher:</p> <ul style="list-style-type: none"> • were 20.8% of the cohort • 12.5% of NZE learners • 16.9% of Maori • 15.7% of Pasifika • 33.3% of Asian • 27.2% of MELAA • 48% were male • 52% were female <p>Our data shows that of all Year 9 learners (n=239) at the end of 2023 at 4A NUMERACY or higher:</p> <ul style="list-style-type: none"> • were 25.1% of the cohort • 27% of NZE learners • 20% of Maori • 21% of Pasifika • 37% of Asian • 15% of MELAA • 55% of males 			

- 45% of females

Our data shows that of all Year 10 learners (n=265) at the end of 2023 at **4A READING** or higher:

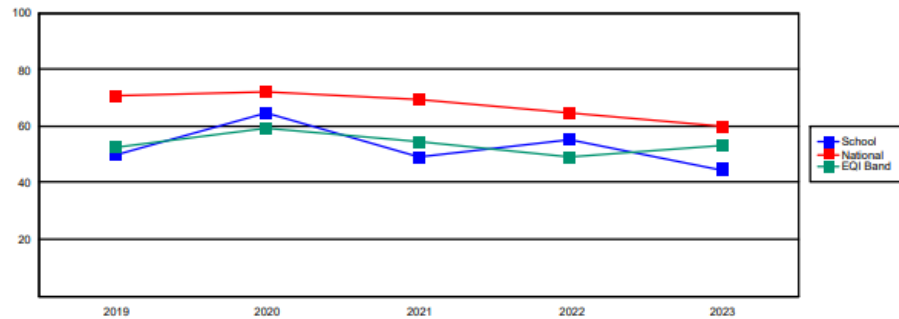
- were 40% of the cohort
- 56% of NZE learners
- 36% of Maori
- 38% of Pasifika
- 59% of Asian
- 30% of MELAA
- 39.5% of males
- 48% of females

Our data shows that of all Year 10 learners (n=249) at the end of 2023 at **4A NUMERACY** or higher:

- were 51% of the cohort
- 31% of NZE learners
- 40% of Maori learners
- 51% of Pasifika learners
- 67% of Asian learners
- 67% of MELAA learners
- 54% were male
- 49% were female

- NCEA L1

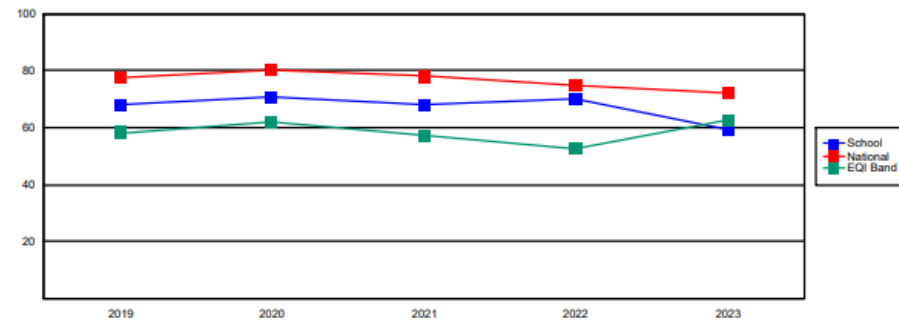
Year 11 - NCEA Level 1



- 46.3% achieved, down from previous year by ~9 ppts
- Drop is greater than EQI and national drop
- Both genders down, female by greater amount than male
- Achievement of all ethnicities down except Euro and MELAA

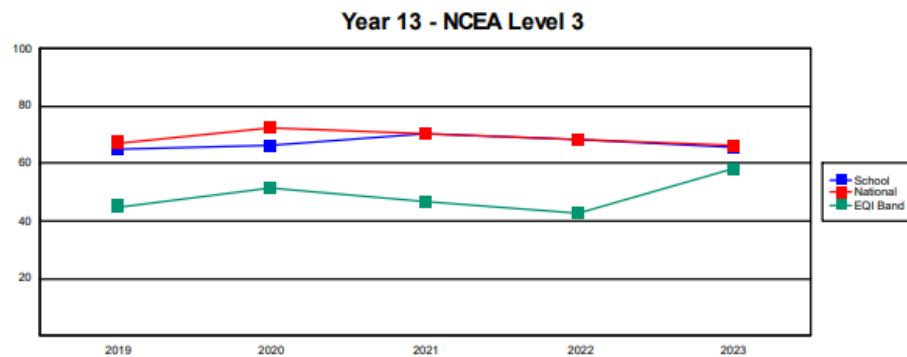
● Level 2

Year 12 - NCEA Level 2



- 60.8% achieved, down from previous year by ~10 ppts
- Drop is greater than EQI and national drop
- Male achievement down (~20 ppts), female up (~3 ppts)
- Achievement down for all ethnicities, smallest drop for Pasifika

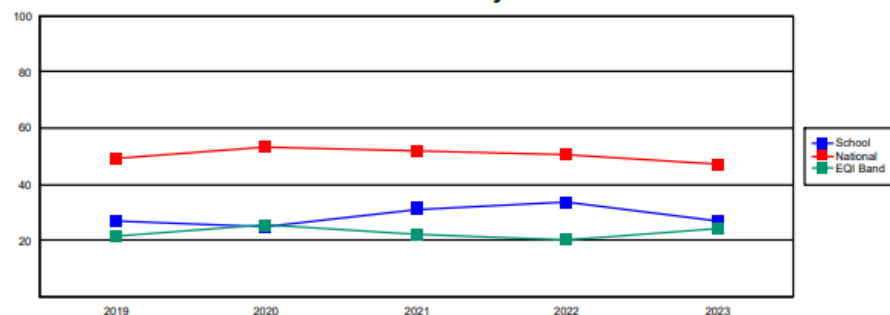
- Level 3



- 69.7% achieved NCEA L3, similar to previous two years
- Achievement in line with national figure and well above EQI
- Little difference between gender achievement, male 70.9%, female 68.6%
- Increase in achievement for Asian and MELAA, drop for Māori and Euro, no change for Pasifika
- Pathways courses continue to contribute strongly to success at L3 for all learners who participate

- University Entrance

Year 13 - University Entrance

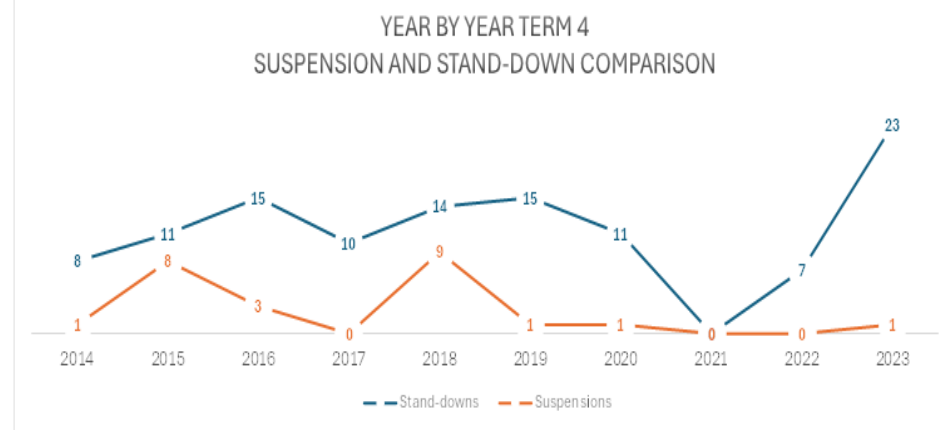


- 27.9% of learners with L3 achieved UE
- Better than EQI and lower than national
- Female achievement of UE is 10 ppt higher than male
- All ethnicities down on previous year except MELAA
- Literacy and Numeracy
 - In Year 11 Lit and Num achievement both improved by approx. 4 ppts to around 80% of learners
 - This is better than EQWI achievement and just below national
 - Cumulative achievement by end of Year 13 continues to be equivalent to national and above EQI
- Certificate Endorsements
 - EME achievement at L1 continues to be similar to national achievement and is better than EQI
 - At L2 and L3 EME achievement is greater than EQI and less than national. This is an effect of assessment in Pathways courses being by Unit Standards (Achieved grades) only.

Attendance

- Average attendance over the course of the year was 74%, a 2pp increase from last year
- Like in 2022, average attendance was highest in Term 1 and Term 3, 76% and 73 % respectively
- On average, 23% of the school attends regularly, i.e. 90% or higher, a 2pp increase from last year
- 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
- 19% of justified absence is because of reported illness while unknown reasons make up more than half of unjustified absences
-

Engagement



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Stand-downs	8	11	15	10	14	15	11	0	7	23
Suspensions	1	8	3	0	9	1	1	0	0	1
Number of Incidents										
	9	19	18	10	23	16	12	0	7	24

	Planning for next year:		
	<p>Ū ai tāua! Ū ai nawa!</p> <p>My success is your success Your success is our success</p> <p>Keep seeking for the right personnel; ensure Puhoro targets more Maori learners in a school wide way Continue with AKA WiSLLs as staffing and provision continues and continue to focus on AC work Expand BLS to include more to the proven pedagogy and learning experiences Continue to target the literacy and numeracy qualification in Year 10 and 11</p> <p>Continue with current cleaning contracts to suitably assess impact Also continue to explore middle leader structures, especially NZCLs so there is greater alignment to AC vision and spirit of RAS</p> <p>Integrate all learning and behaviour support services and leadership of it Continue to expand K4L to build commercial capability for sustainability of it</p> <p>Continue our kaupapa Mana orite mo te Matauranga Māori Kick start our curriculum refresh and Tapasa mahi</p>		

Alfriston College

Statement on Kiwisport Funding

For the year ending 31 December 2023

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. Alfriston College's sports program offers learners various opportunities throughout the year to participate and compete in over 16 different sporting codes.

Last year, Alfriston College provided sporting opportunities to over 400+ learners across over 30 teams. Our highlight was our Senior Boys Softball team competing at the NZSS Division 1 Softball championships finishing as runners up. We also offered and participated in local season competitions, Inter-whanau sports and fun / social lunchtime play.

The 2023 Alfriston College Sport season saw an increase in participation in both our up and coming codes and regular season codes.

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 2023

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

Alfriston College

Evaluation and Analysis of the school's students' progress and achievement

Our end of 2023 Year 9 cohort data shows that, of all Year 9 learners (n=230) at the end of 2023 at **4A READING** or higher:

- were 20.8% of the cohort
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- 27.2% of MELAA
- 48% were male
- 52% were female

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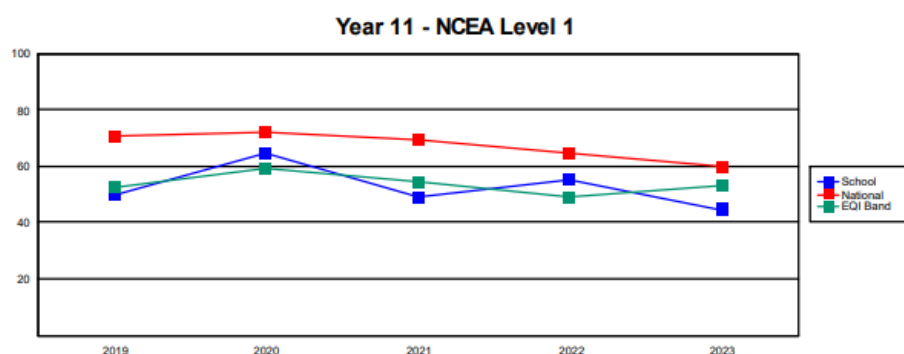
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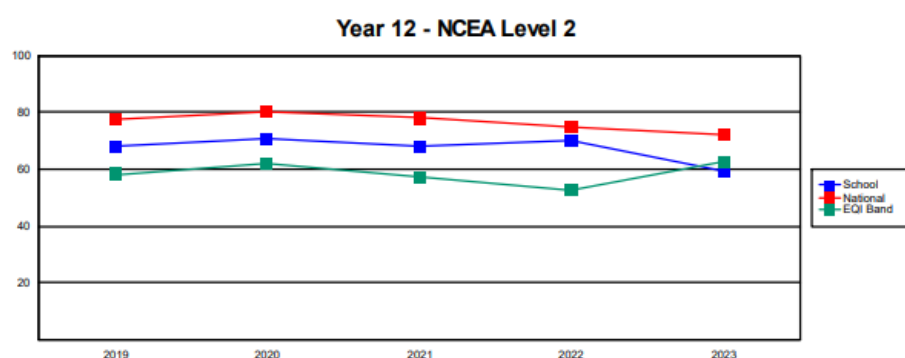
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NCEA Level 1



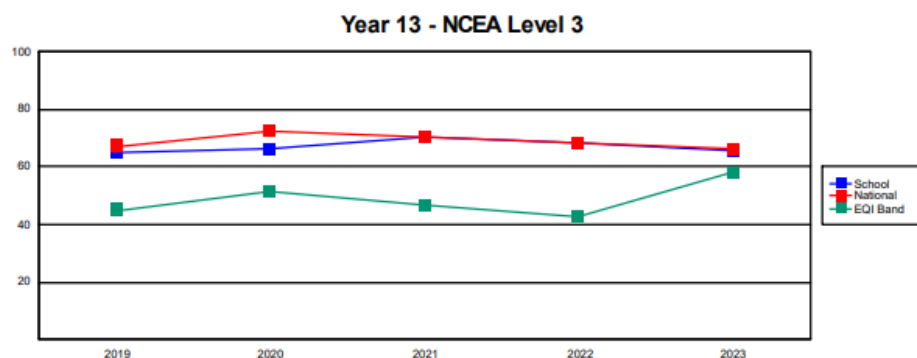
- 46.3% Achieved
- Achievement for Euro and MELAA increased

NCEA Level 2



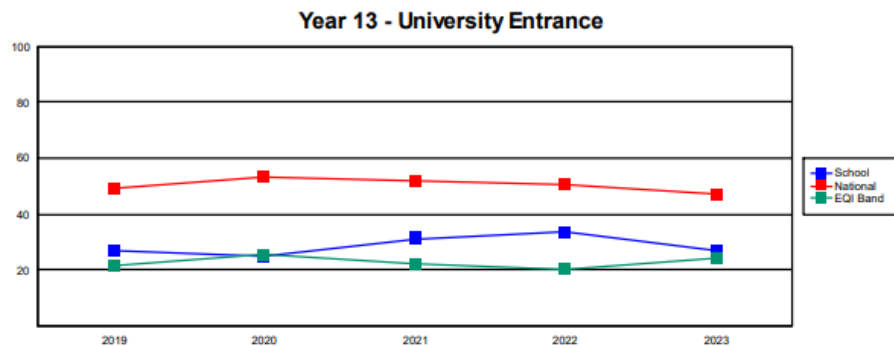
- 60.8% Achieved
- Female achievement increased

Level 3



- 69.7% achieved NCEA L3
- Achievement in line with national figure and well above EQI
- Increase in achievement for Asian and MELAA
- Pathways courses continue to contribute strongly to success at L3 for all learners who are participate in the courses.

University Entrance



- 27.9% of learners with L3 achieved UE
- Higher achievement than EQI

Literacy and Numeracy

- In Year 11 Lit and Num achievement both improved by approx. 4 ppts to around 80% of learners
- This is better than EQWI achievement and just below national achievement
- Cumulative achievement by end of Year 13 continues to be equivalent to national and above EQI

Certificate Endorsements

- EME achievement at L1 continues to be similar to national achievement and is better than EQI
- At L2 and L3 EME achievement is greater than EQI and less than national. This is an effect of assessment in Pathways courses being by Unit Standards (Achieved grades) only.

Continued focus areas based on achievement evidence

- Thorough analysis of school wide achievement data after each assessment, course and term. All Māori learners identified in each learning course to move toward increasing achievement.
- Continue to strengthen our understanding of Mana ōrite mo te mātauranga Māori through whole staff PLD and course alignment.
- School wide focus on Literacy and Numeracy qualification in Year 10 and 11. We have introduced our Mā Wai Rā course at year 11 focused primarily on Lit and Num.
- Continue to review and refine our local curriculum to meet the needs of our learners.
- Continue to strengthen BLS to enhance learning experiences for all our learners and increase understanding and knowledge of proven pedagogy.
- PLD focus on improving understanding of cultural relationships for cultural pedagogy.
- Focus on Literacy and Numeracy at year 10 in Whānau Based Learning programme.

Report on How the School has given effect to Te Tiriti o Waitangi

Alfriston College recognises its responsibilities in relation to Te Tiriti o Waitangi, and because of its geographical location, the need to observe Tainui kawa and tikanga.

Additionally, to ensure we are responding well to Mātauranga Māori, Te Reo Māori and Te Ao Māori we support learning that acknowledges, values, builds on, accommodates, and enables whānau aspirations and expectations for learning in Te reo and learning and succeeding as Māori.

Te Whare Tapa Whā, developed by leading Māori health advocate Sir Mason Durie, is the foundation on which our whakairo and kaupapa sits.

Additionally, in understanding that school communities in Aotearoa/New Zealand are increasingly diverse and that both learners and learning leaders come from a wide range of linguistic and cultural backgrounds, the school seeks to acknowledge, value, and accommodate the heritage of each of these groups to address their educational needs, interests, and aspirations of the individuals within them.

Ways in which we continue to give effect to Te Tiriti:

- We have a fully established Kaupapa Māori ki Te Pae o Takaanini. This includes Te Reo Māori, Te Aō Haka, Maui Tiketike Eco Warriors, Puhoro.
- Mā wai rā: Year 11 Literacy and Numeracy integrated learning programme grounded in Mātauranga Māori.
- Whānau based learning – year 9 and year 10 integrated curriculum to give our learners a continued sense of whānau and belonging in our kura.
- Give effect to Kaupapa Māori in staff hui and wānanga by following tikanga and opening and closing with karakia.
- All staff and learners know our school haka, as well as Whānau haka.
- We continue to strengthen our Pastoral Care system guided by the principles of Te Whare Tapa Whā. Our Hauora team includes Te Kaha o Roto, To Hononga, Ta Tari Awhina and Te Tari Waiora.
- PLD focused on increasing understanding of Mātauranga Māori and Mana Orite, and the bicultural landscape of Aotearoa.
- Te Kāhikatoa to attend national kapahaka competition for the first time in our school history.