

AIDANFIELD CHRISTIAN SCHOOL



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

Ministry Number: 82

Principal: Mark Richardson

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AIDANFIELD CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2022

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Aidanfield Christian School

Member of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Zhu Hui	Presiding Member	Re-elected Sep 2022	Sep 2025
Mark Richardson	Principal ex Officio		
Chris Hannen	Proprietor Representative	Appointed Aug 2021	
Jenny Addison	Proprietor Representative	Appointed Jul 2022	
Dana Paton	Parent Representative	Elected Oct 2022	Sep 2025
Winnie Chen	Parent Representative	Elected Oct 2022	Sep 2025
Sharon Burt	Staff Representative	Elected Oct 2022	Sep 2025
Mathew Pratt	Parent Representative	Re-elected Nov 2020	Nov 2023
Catherine Moore	Parent Representative	Elected Nov 2020	Nov 2023
Simon Mybonyinshuti	Parent Representative	Elected 2019	Oct 2022
Andrew Henderson	Parent Representative	Elected 2019	Oct 2022
Lyndon McIntosh	Staff Representative	Elected 2019	Oct 2022

Aidanfield Christian School

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.

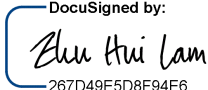
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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.

Zhu Hui Lam

Full Name of Presiding Member

DocuSigned by:

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Signature of Presiding Member

30 May 2023

Date:

Mark Richardson

Full Name of Principal

DocuSigned by:

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Signature of Principal

30 May 2023

Date:

Aidanfield Christian School

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	3,191,888	799,435	3,187,274
Locally Raised Funds	3	270,302	163,294	220,861
Use of Proprietor's Land and Buildings		574,250	574,250	487,500
Interest Income		11,786	2,500	1,646
Total Revenue		4,048,226	1,539,479	3,897,281
Expenses				
Locally Raised Funds	3	189,611	78,010	100,384
Learning Resources	4	2,908,812	546,198	2,925,368
Administration	5	163,478	153,506	140,688
Finance		2,236	1,500	2,394
Property	6	845,992	831,380	688,333
		4,110,129	1,610,594	3,857,167
Net Surplus / (Deficit) for the year		(61,903)	(71,115)	40,114
Total Comprehensive Revenue and Expense for the Year		(61,903)	(71,115)	40,114



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

Aidanfield Christian School

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		499,256	499,257	446,057
Accumulated comprehensive revenue and expense for the year		(61,903)	(71,115)	40,114
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		16,211	16,211	13,085
Equity at 31 December		453,564	444,353	499,256

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.



Aidanfield Christian School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	180,842	240,943	92,042
Accounts Receivable	8	232,278	232,278	192,497
GST Receivable		23,419	23,419	7,765
Prepayments		6,911	6,911	6,414
Inventories	9	4,262	4,262	4,890
Investments	10	320,000	320,000	370,000
		767,712	827,813	673,608
Current Liabilities				
Accounts Payable	12	327,667	327,667	239,759
Revenue Received in Advance	13	129,391	129,391	75,102
Provision for Cyclical Maintenance	14	-	23,000	18,000
Finance Lease Liability	15	55,168	55,168	57,642
Funds held on behalf of Kahui Ako Cluster	16	6,797	6,797	-
		519,023	542,023	390,503
Working Capital Surplus/(Deficit)		248,689	285,790	283,105
Non-current Assets				
Property, Plant and Equipment	11	309,802	222,508	332,508
		309,802	222,508	332,508
Non-current Liabilities				
Provision for Cyclical Maintenance	14	62,582	21,600	21,600
Finance Lease Liability	15	42,345	42,345	94,757
		104,927	63,945	116,357
Net Assets		453,564	444,353	499,256
Equity		453,564	444,353	499,256



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

Aidanfield Christian School

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		905,947	853,130	885,545
Locally Raised Funds		132,227	63,006	157,486
International Students		162,692	125,262	78,173
Goods and Services Tax (net)		(15,654)	(15,919)	(3,873)
Payments to Employees		(571,364)	(490,328)	(517,097)
Payments to Suppliers		(469,867)	(377,314)	(444,915)
Interest Paid		(2,236)	(1,500)	(2,394)
Interest Received		8,379	(907)	2,134
Net cash from/(to) Operating Activities		150,124	155,430	155,059
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(567)	
Purchase of Property Plant & Equipment (and Intangibles)		(75,835)	(4,094)	(189,437)
Purchase of Investments		-	-	(110,000)
Proceeds from Sale of Investments		50,000	30,000	
Net cash from/(to) Investing Activities		(25,835)	25,339	(299,437)
Cash flows from Financing Activities				
Furniture and Equipment Grant		16,211	16,211	13,085
Finance Lease Payments		(58,497)	(62,834)	115,505
Funds Administered on Behalf of Third Parties		6,797	6,797	
Net cash from/(to) Financing Activities		(35,489)	(39,826)	128,590
Net increase/(decrease) in cash and cash equivalents		88,800	140,943	(15,788)
Cash and cash equivalents at the beginning of the year	7	92,042	100,000	107,830
Cash and cash equivalents at the end of the year	7	180,842	240,943	92,042

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.

Aidanfield Christian School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Aidanfield Christian School (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 proprietor'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 20b.

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 Proprietor. Grants for the use of land and buildings are also not received in cash by the school however they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the 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) 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.

e) 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.

f) 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.

g) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) Property, Plant and Equipment

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

Improvements to buildings owned by the Proprietor 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	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	3-10 years
Information and communication technology	4–5 years
Motor vehicles	10 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Intangible Assets

Software costs

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

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



k) 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, annual leave earned, by non teaching staff, to 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 fees received from international 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.

n) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

o) Provision for Cyclical Maintenance

The property from which the school operates is owned by the Proprietor. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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.

The schools carries out painting maintenance of the whole school over a 7 to 10 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

p) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract 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.

q) 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.

r) 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	908,052	799,435	885,545
Teachers' Salaries Grants	2,283,836	-	2,301,729
	<u>3,191,888</u>	<u>799,435</u>	<u>3,187,274</u>

The school has not opted in to the donations scheme for this year.

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	52,633	40,000	44,513
Fees for Extra Curricular Activities	58,667	18,500	68,705
Trading	26,097	12,000	23,176
Fundraising & Community Grants	-	-	10,000
Other Revenue	12,273	9,694	11,092
International Student Fees	120,632	83,100	63,375
	<u>270,302</u>	<u>163,294</u>	<u>220,861</u>
Expenses			
Extra Curricular Activities Costs	53,967	13,000	73,087
Trading	18,617	-	15,455
Other Locally Raised Funds Expenditure	-	-	937
International Student - Student Recruitment	7,911	3,000	974
International Student - Employee Benefit - Salaries	16,811	12,500	14,812
International Student - Marketing Trip	4,853	4,853	-
International Student - Other Expenses	87,452	44,657	(4,881)
	<u>189,611</u>	<u>78,010</u>	<u>100,384</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>80,691</u>	<u>85,284</u>	<u>120,477</u>

In 2022 the school Principal went to Korea on a marketing trip paid for by international student income. The purpose of the trip being to build the international student numbers in the school.

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	92,711	89,940	130,716
Library Resources	230	800	1,352
Employee Benefits - Salaries	2,699,062	335,458	2,681,862
Staff Development	14,689	10,000	10,955
Depreciation	102,120	110,000	100,483
	<u>2,908,812</u>	<u>546,198</u>	<u>2,925,368</u>

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,217	6,563	4,596
Board Fees	2,745	6,600	3,055
Board Expenses	5,752	6,100	4,907
Communication	2,624	2,838	2,513
Consumables	10,959	7,010	9,455
Other	21,489	30,000	21,719
Employee Benefits - Salaries	105,882	79,565	79,232
Insurance	5,778	14,830	15,211
	163,446	153,506	140,688

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	82,110	86,695	82,276
Cyclical Maintenance Provision	66,578	5,000	-
Grounds	35,140	21,360	36,189
Heat, Light and Water	30,599	33,585	24,168
Repairs and Maintenance	14,347	63,490	13,175
Use of Land and Buildings	574,250	574,250	487,500
Employee Benefits - Salaries	42,968	47,000	45,025
	845,992	831,380	688,333

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	180,842	240,943	92,042
Cash and cash equivalents for Statement of Cash Flows	180,842	240,943	92,042

Of the \$180,842 Cash and Cash Equivalents, \$6,797 is held by the School on behalf of the cluster. See note 16 for details of how the funding received for the cluster has been spent in the year.

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	31,917	31,917	2,245
Interest Receivable	3,407	3,407	-
Teacher Salaries Grant Receivable	196,954	196,954	190,252
	232,278	232,278	192,497
Receivables from Exchange Transactions	35,324	35,324	2,245
Receivables from Non-Exchange Transactions	196,954	196,954	190,252
	232,278	232,278	192,497

9. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	4,262	4,262	4,890
	4,262	4,262	4,890

10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	320,000	320,000	370,000
	320,000	320,000	370,000

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Furniture and Equipment	112,685	43,240			(24,156)	131,769
Information and Communication Technology	23,574	31,394			(9,670)	45,298
Motor Vehicles	28,067				(7,600)	20,467
Textbooks	-				-	-
Leased Assets	155,347	4,681	(1,071)		(58,944)	100,013
Library Resources	12,835	14,002	(12,835)		(1,750)	12,252
Balance at 31 December 2022	332,508	93,318	(13,906)	-	(102,120)	309,800

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.



	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	483,428	(351,658)	131,770	440,187	(327,502)	112,685
Information and Communication T	176,676	(131,377)	45,299	145,281	(121,707)	23,574
Motor Vehicles	50,000	(29,533)	20,467	50,000	(21,933)	28,067
Textbooks	-	-	-	-	-	-
Leased Assets	182,136	(82,122)	100,014	370,924	(215,577)	155,347
Library Resources	31,121	(18,869)	12,252	30,158	(17,323)	12,835
Balance at 31 December	923,361	(613,559)	309,802	1,036,550	(704,042)	332,508

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	107,580	107,580	10,640
Accruals	7,138	7,138	30,290
Banking Staffing Overuse	11,626	11,626	2,105
Employee Entitlements - Salaries	196,954	196,954	190,253
Employee Entitlements - Leave Accrual	4,369	4,369	6,471
	327,667	327,667	239,759
Payables for Exchange Transactions	327,667	327,667	239,759
	327,667	327,667	239,759

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	117,162	117,162	75,102
Other revenue in Advance	12,229	12,229	-
	129,391	129,391	75,102

14. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,600	39,600	39,600
Increase to the Provision During the Year	9,354	5,000	-
Use of the Provision During the Year	(20,842)	-	-
Other Adjustments	34,470	-	-
	<u>62,582</u>	<u>44,600</u>	<u>39,600</u>
Provision at the End of the Year			
Cyclical Maintenance - Current	-	23,000	18,000
Cyclical Maintenance - Non current	62,582	21,600	21,600
	<u>62,582</u>	<u>44,600</u>	<u>39,600</u>

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan.

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	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	55,782	55,782	57,642
Later than One Year and no Later than Five Years	42,548	42,548	94,757
Later than Five Years	(817)	(817)	
	<u>97,513</u>	<u>97,513</u>	<u>152,399</u>
Represented by			
Finance lease liability - Current	55,168	55,168	57,642
Finance lease liability - Non current	42,345	42,345	94,757
	<u>97,513</u>	<u>97,513</u>	<u>152,399</u>

16. Funds Held on Behalf of Cluster / Transport Network

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from Cluster Members	643	643	-
Funds Received from MoE	17,182	17,182	-
Total funds received	17,826	17,826	-
Funds Spent on Behalf of the Cluster	11,028	11,028	-
Funds remaining	6,797	6,797	-
Funds Held at Year End	6,797	6,797	-

17. 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.

The Proprietor of the School (Christian Schools Trust) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

18. 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	2,745	3,055
<i>Leadership Team</i>		
Remuneration	537,080	522,238
Full-time equivalent members	4	4
Total key management personnel remuneration	539,825	525,293

There are 8 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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	0-10	0-10
Termination Benefits	-	-

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	5.00	3.00
	5.00	3.00

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

19. Contingencies

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

Teacher Aide & Support Staff Settlement Wash Up

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 Ministry is in the process of determining wash up payments for the year ended 31 December 2022 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.



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.

20. Commitments**(a) Capital Commitments**

As at 31 December 2022 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2021: \$nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no contracts.

(c) Other Commitments

In 2022 the school entered into an agreement with Shephard Interiors Limited (the "Contractor"), to complete various painting works for the school over the next 10 years.

21. 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	180,842	240,943	92,042
Receivables	232,278	232,278	192,497
Investments - Term Deposits	320,000	320,000	370,000
Total Financial assets measured at amortised cost	<u>733,120</u>	<u>793,221</u>	<u>654,539</u>

Financial liabilities measured at amortised cost

Payables	327,667	327,667	239,759
Finance Leases	97,513	97,513	152,399
Total Financial Liabilities Measured at Amortised Cost	<u>425,180</u>	<u>425,180</u>	<u>392,158</u>

22. Events After Balance Date

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

23. Comparatives

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

HOW WE HAVE DONE AGAINST TARGETS FOR 2022



Aidanfield
Christian School

2 Nash Road, Aidanfield
Christchurch, New
Zealand



Aidanfield
Christian School

2022 ANALYSIS OF VARIANCE

Mission (Our purpose)

To provide quality education based on a biblical Christian worldview enabling each child to fulfil their God-given destiny.

Vision (Our direction)

Quality education based on a biblical Christian worldview
Biblical - Relational – Transformative



Aidanfield
Christian School

RISING TO THE CHALLENGE

2022 was another year interrupted by a global pandemic, which caused interruption to the operation of the school.

While we managed to have no school lockdowns, we did have multiple families who were supported via online platforms with staff working to provide learning for both pupils in front of them at school as well as online for pupils who were isolating with their families at home. This support continued until the end of term 2.

Our staff once again rose to the challenge and demonstrated an amazing level of professionalism. Together we have done well!

This summary analysis of data is fully supported in much greater detail by the individual curriculum area end of year reports to the Board.



Aidanfield
Christian School

2022 ANALYSIS OF VARIANCE

Strategic Goal 1: Quality Education based on a Biblical Christian world view (Biblical / Transformative: Academically Able)

As a school with pupils from year 1 to 10 our priority is strong foundations in literacy and numeracy. To continue to foster excellent quality education the following areas have been identified as requiring specific focus in 2022 to enhance the overall literacy and numeracy of our pupils.



Aidanfield
Christian School

READING

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Reading and its associated competencies

Annual Targets to achieve the goal, our annual targets for 2022 were:

1. Review the assessment of Six-year Observational Data in order to stop the increase of below readers. Consider how this assessment fits with the Best Start programme, being implemented more fully next year.
2. 2021 Year 2, 5, 6 and 8 (2022 Year 3, 6, 7, 9), aim is to increase the percentage of students above and decrease the percentage below.
3. Maintain the increased numbers of boys achieving At or Above, and in Year 7, the girls



Aidanfield
Christian School

WRITING

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Writing and its associated competencies

Annual Target: to achieve the goal, our annual targets for 2022 were

1. Junior School – Observation Survey Dictation and Writing Vocabulary – aim is to achieve 90% at or above by 2023 (two-year goal with the introduction of Better Start).
2. Working on the 2021 boys target, 80% of all boys to be at or above in writing at the end of 2022.
3. 85% of Māori and Pasifika students to be at or above in writing at the end of 2022.



Aidanfield
Christian School

MATHEMATICS

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Mathematics and its associated competencies.

Annual Target to achieve the goal,

1. Year 7 (2022) males to at least 85% at or above at the end of the year.
2. Reduce the 4% of males working at well below to 2% or less by the end of the year.
3. Create a target group of Māori and Pasifika students falling into the below category for PATs (odds with their OTJ data) and work specifically with them on how to sit tests.



Aidanfield
Christian School

ATTENDANCE

High attendance rates for each pupil contributes to quality learning and solid foundational habits

Raise and maintain overall school attendance from 88% in 2018 to 94% across all year levels by the end of 2022.

Overall School Attendance in a COVID affected year

2022 = 92 %

Overall School Attendance 2021 = 95.5 %

STRATEGIC GOAL 2:

**Depth of Christian community across the whole school
community**

(Relational / Transformative: Relationally focused)

To help measure an authentic expression of Christian faith in action the Wellness at School survey has been administered in years leading up to 2022.

As a response to the impact of COVID it was determined that the Wellness Survey would not be completed in 2020 but has been completed in August of 2021 and 2022.



Aidanfield
Christian School

STRATEGIC GOAL 3

Deepen understandings of bicultural teaching and learning through a biblical lens

(Biblical / Relational: Culturally Competent)

To continue on the path to honouring the Treaty and its expectations:

- Continue Year 4 to Mārae for one day experience
- Embed of Te Reo/Tikanga Teacher from 2020
- Embed Te Ao Māori specialist teaching in all classes across the school
- Relationships forming with external agencies and iwi
- Staff PD ongoing



Aidanfield
Christian School

STRATEGIC GOAL 4

**Enhance opportunities for all age levels to serve the
community**

(Biblical / Relational: Missionally Minded)

To develop a heart of service in pupils of the school

Leadership and service opportunities continue to grow, however, with the redirection of strategic intent and gathering rules in 2020/2021 due to COVID, limited work has been done on developing the annual plan goal. 2022 offered more freedom as the year progressed but still with restricted opportunities through the year.



Aidanfield
Christian School

ACADEMIC GROWTH

Specific goal results are contained in individual reports for the following areas

- Reading
- Writing
- Mathematics

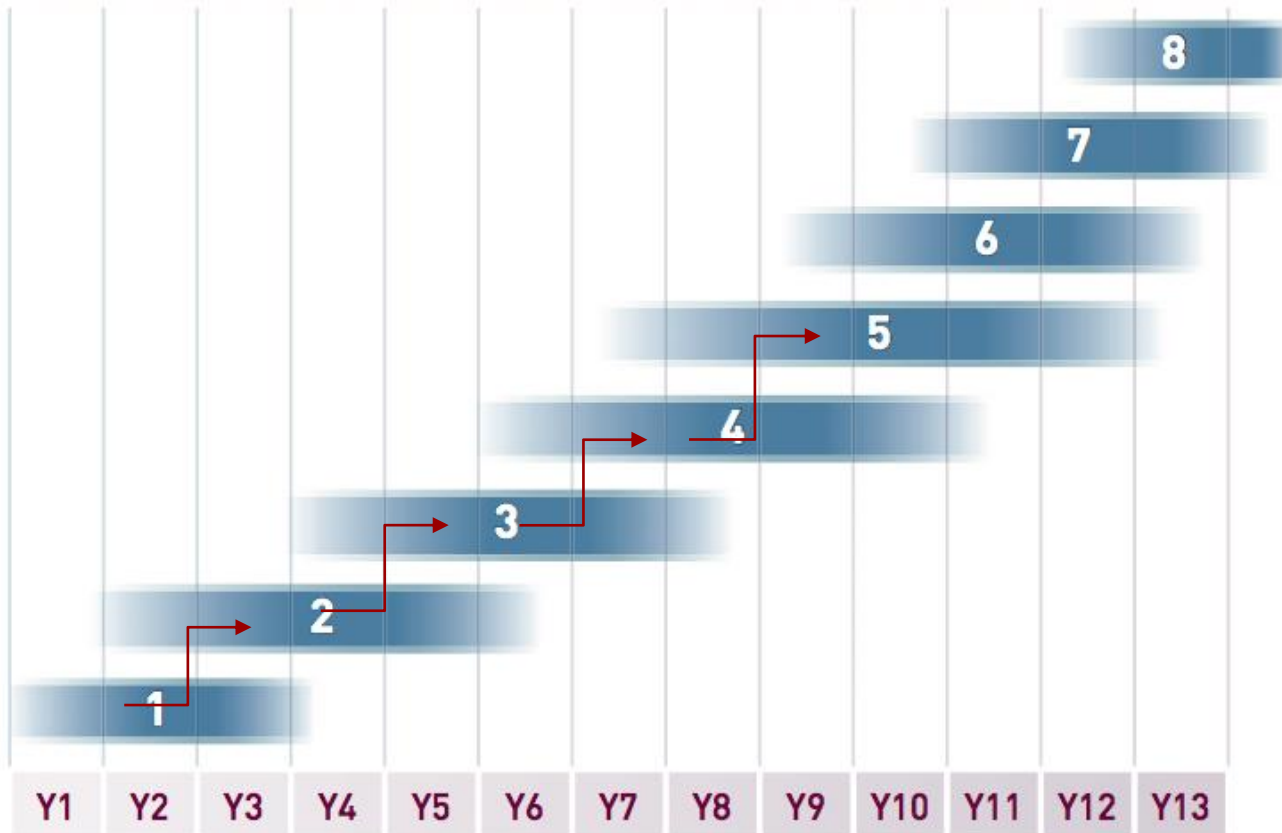
Once again the school has seen very pleasing results across the school.



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Christian School

YEAR LEVELS WHERE EXPECTATION INCREASES

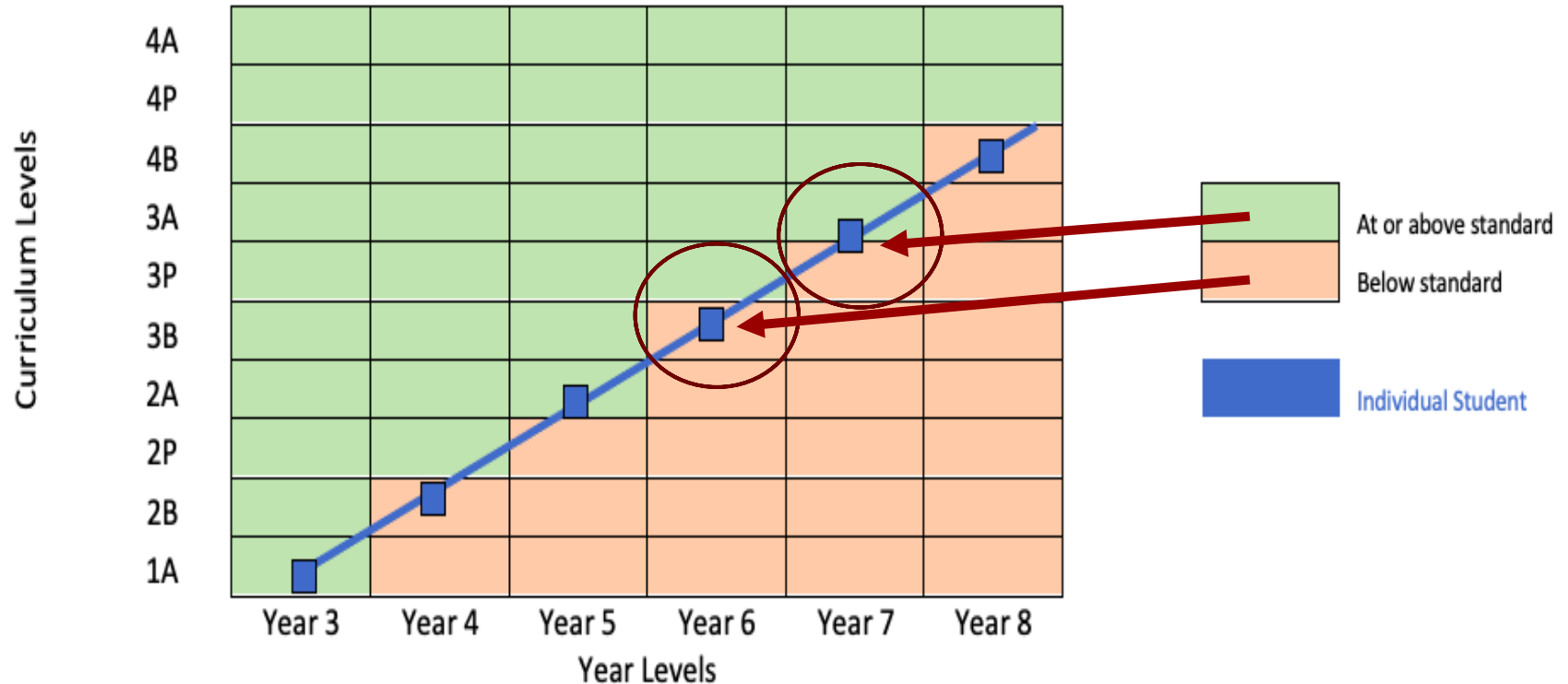
Years and Curriculum Levels





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Christian School

THE ISSUE OF FLUCTUATIONS



We have noted a trend that has pupils AT in one year and BELOW in another. The following lineal paths and reference to the slide before may explain this apparent fluctuation. We note this issue again in 2022.



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READING

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Reading and its associated competencies

Annual Target to achieve the goal, our annual targets for 2022 are:

1. Review the assessment of Six-year Observational Data in order to stop the increase of below readers. Consider how this assessment fits with the Best Start programme, being implemented more fully next year.
2. 2021 Year 2, 5, 6 and 8 (2022 Year 3, 6, 7, 9), aim is to increase the percentage of students above and decrease the percentage below.
3. Maintain the increased numbers of boys achieving At or Above, and in Year 7, the girls



Aidanfield
Christian School

OVERALL READING

In 2022 we continue an upward trend across all levels

Year 1-10 = 89% of all students were “At or Above”

expectations for OTJ Reading.

Year 1 – 8 = 89% Year 9 – 10 = 90%

2021 - 87% of all students (Year 1-10) were “At or Above” expectations for OTJ

Year 1 – 8 = 86% Year 9 – 10 = 88%

2020 - 86% of all students (Year 1-10) were “At or Above” expectations for OT

Year 1 – 8 = 86% Year 9 – 10 = 88%

2019 - 85% of all students (Year 1-10) were “At or Above” expectations for OTJ

Year 1 – 8 = 87% Year 9 – 10 = 65%

2018 - 70% of all students (year 1-10) were “At or Above” expectations for OTJ

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results.



2022 OVERALL READING

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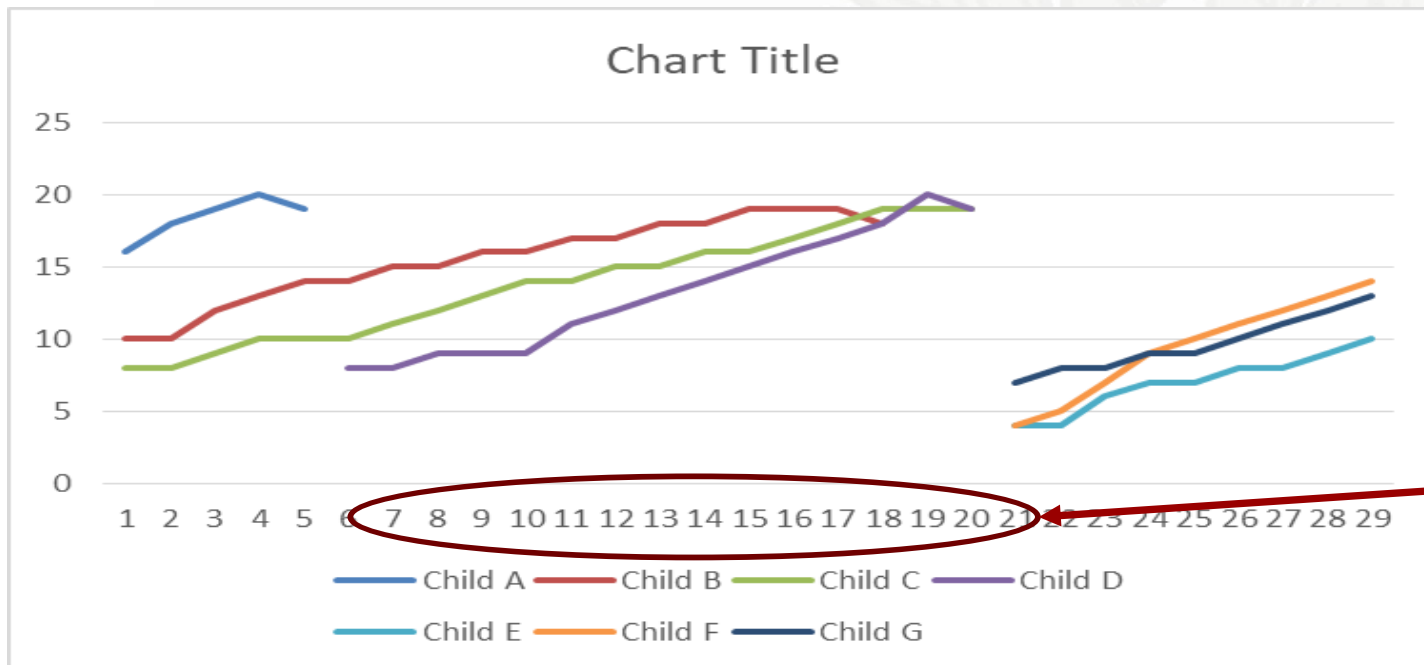


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Christian School

2022 READING RECOVERY

Reading Recovery provides daily one to one teaching with a specially trained teacher for children making the slowest progress in literacy after one year at school.

7 children in 2022
Good movement for all children



Covid
isolation
of RR
teacher



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Christian School

MONITORING OVER 3 YEARS

We monitor the progress of children who have completed the Reading Recovery programme in the last three years.

- 16 currently monitored
- 9 are reading AT expectation
- 1 child is reading SLIGHTLY BELOW expectation
- 1 is reading BELOW expectation
- 5 reading WELL BELOW expectation. All 5 are receiving intensive extra support



Aidanfield
Christian School

TRENDING MALE / FEMALE 2022

Female pupils

2022 = 141/156 (90%) females At or Above curriculum level for their year level

2021 = 137/154 (88%) females At or Above curriculum level for their year level

2020 = 123/141 (87%) females At or Above curriculum level for their year level

2019 female pupils 95/136 (69%) At or Above

Male pupils

2022 = 140/160 (87%) males At or Above curriculum level for their year level

2021 = 84/173 (84%) males At or Above curriculum level for their year level

2020 = 134/162 (82%) pupil At or Above curriculum level for their year level

2019 male pupils 109/138 (78%) At or Above curriculum

Well below category for age based curriculum level

2022 = 4/160 (2%) males and 3/156 (1%) females

2021 = 9/173 (5%) males and 3/154 (1%) females

2020 = 10/162 (6%) males and 2/141 (1%) females

2019 = 11/138 (7%) males and 14/136 (10%) females



Aidanfield
Christian School

MALE AND FEMALE DIFFERENCE

In 2022 year levels with noticeable difference

- Year 2: 8% of boys compared to 30% of girls are achieving below curriculum expectations – girls are the concern
- Year 5: 17% of boys compared to 0% of girls are achieving below curriculum expectations - boys are the concern
- Year 9: 21% of boys compared to 0% of girls are achieving below curriculum expectations – boys are the concern

Overall

- In Year 3, 4, 6, 7, 8, 10 little difference between the boys and girls





Aidanfield
Christian School

TRENDING ETHNICITY 2022

Maori pupils 14/16 pupils achieving At or Above expectation (87%),

2021: 13/15 pupils achieving At or Above expectation (86%),
2019: 7/9 pupils achieving At or Above curriculum expectation (78%)
2020: 10/12 pupils achieving At or Above curriculum expectation (83%),

Pasifika pupils = 9/10 pupils achieving At or Above expectation (90%),

2021: 11/13 pupils achieving At or Above expectation (84%),
2020: 11/13 pupils achieving At or Above expectation (84%),
2019: 5 / 7 pupils achieving At or Above curriculum expectation (71%)

Asian pupils = 113/126 pupils achieving At or Above expectation (89%)

2021: 116/137 pupils achieving At or Above expectation (84%)
2020: 95/114 pupils achieving At or Above curriculum expectation (83%)

NZ Pākehā = 136/150 pupils achieving At or Above expectation (90%)

2021: 121/135 pupils achieving At or Above expectation (89%)
2020: 118/137 pupils achieving At or Above curriculum expectation (86%)



Aidanfield
Christian School

MONITORING ENGLISH LANGUAGE LEARNERS - READING

ACS Aim:

All English Language Learners will show shift within the ELLPs over a 2 year period. The research suggests that it can take 5-7 years to learn academic language (Ministry of Education, 2008), so this is significant progress in only two years.

Of the 57 identified ELL students (Year 2 and above) at ACS in 2020,

79% (45/57) are **at or above** curriculum level in reading in 2022





Aidanfield
Christian School

2022 TARGET ONE

- Review the Six-year old 'Observational' Data in order to stop the increase of 'below' readers at 6 years old.
- Review how this assessment fits with the Better Start (BSLA) programme being implemented more fully next year.

Total number of pupils eligible for the six year net survey in 2021	Number = 42			
Total number of pupils eligible for the six year net survey in 2022	Number = 35			
Total number of readers in the 'Below' category	2021		2022	
	#	%	#	%
Letter Identification		5	5	14
Concepts About Print		24	8	23
Clay Word Test		19	5	14
Reading Level (Running Record)		67	16	46

From 2022 data, it would appear that:

- something that is being done in the New Entrant classrooms is having a positive effect on the Reading data. This may or may not be attributable to BSLA, - only the latter results in the sample represent children under the BSLA system.
- results in the other three categories are less conclusive.
- Continuing to monitor this over time will establish any accurate pattern.



Aidanfield
Christian School

2022 TARGET TWO

For 2022

- Year 3,
- Year 6
- Year 7,
- Year 9

Increase the percentage of students above and decrease the percentage below expectations

**GOAL
ACHIEVED**

Year 3

**GOAL
ACHIEVED**

Year 6

Total number of pupils in the Year 3 cohort in 2022	Number = 45	
Total percentage of pupils, who were above expectation in the end of year OTJ 2022.	2021 13%	2022 42%
Total percentage of who were below expectation in the end of year OTJ 2022.	2021 18%	2022 11%
Comment: YES . We can celebrate the successful achievement of this goal.		

Total number of pupils in the Year 6 cohort in 2022	Number = 37	
Total percentage of pupils who were above expectation in the end of year OTJ 2022.	2021 33%	2022 41%
Total percentage of pupils who were below expectation in the end of year OTJ 2022.	2021 19%	2022 14%
Comment: YES . We can celebrate the successful achievement of this goal.		



Aidanfield
Christian School

2022 TARGET TWO

For 2022

- Year 3,
- Year 6
- **Year 7,**
- **Year 9**

Increase the percentage of students above and decrease the percentage below expectations

GOAL ACHIEVED

Year 7

GOAL ACHIEVED

Year 9

Total number of pupils in the Year 7 cohort in 2022	Number = 32	
Total percentage of pupils who were above expectation in the end of year OTJ 2022.	2021 26%	2022 44%
Total number and percentage of pupils in Year 6, 2021, who were below expectation in the end of year OTJ 2021.	2021 21%	2022 6%
Comment: YES. We can celebrate the successful achievement of this goal.		

Total number of pupils in the Year 9 cohort in 2022	Number = 31	
Total percentage of pupils who were above expectation in the end of year OTJ 2022.	2021 25%	2022 42%
Total percentage of pupils who were below expectation in the end of year OTJ 2022.	2021 17%	2022 13%
Comment: YES. We can celebrate the successful achievement of this goal.		



Aidanfield

Christian School

2022 TARGET THREE

Maintain the increased numbers of boys in years 1 to 10 achieving At or Above.

Maintain or increase the number of girls in Year 7 achieving At or Above.

**GOAL
ACHIEVED**

Total percentage of boys in years 1 to 10 who achieved AT or ABOVE in reading at years end 2022	2021 84%	2022 88%
Have we maintained or increased the total number of boys achieving AT or ABOVE in 2022 compared to 2021?	YES	

**GOAL
ACHIEVED**

Total percentage of girls in year 7 who achieved AT or ABOVE in reading at years end 2022	2021 90%	2022 94%
Have we maintained or increased the total number of girls achieving AT or ABOVE in 2022 compared to 2021?	YES	



Aidanfield
Christian School

ANNUAL GOAL – READING

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Reading and its associated competencies. Although we did not meet our target, there are things to celebrate as we offered every opportunity to succeed!

Of pupils who were below or well below:

- 20 (63%) students moved up a category
- 10 (30%) students made no change in category
- 2 (6%) students moved down a category:

Overall, this a pleasing outcome, 63% of the students working below or well below the standard were able to make accelerated progress in 2022





Aidanfield
Christian School

POTENTIAL 2023 FOCUS AREAS

READING



1. Move the Year 2 girls' cohort to 85% of students working at or above curriculum expectations for OTJs in Year 3 2023.
1. Lift the number of students who are below in standardised STAR testing in Year 3 2022 to 85% at or above in the 2023 measured by Reading Comprehension PAT.
2. Reduce the percentage of students in Year 5 working below or well below expectations to 15%.
1. Provide more knowledge and practice of testing conditions, particularly for students who have been identified as struggling with this aspect of academic life. Perhaps some work on 'Tips for Testing'.



Aidanfield
Christian School

WRITING

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Writing and its associated competencies

Annual Target to achieve the goal, our annual targets for 2022 are:

1. Junior School – Observation Survey Dictation and Writing Vocabulary – aim is to achieve 90% at or above by 2023 (two-year goal with the introduction of Better Start).
2. Working on the 2021 boys target, 80% of all boys to be at or above in writing at the end of 2022.
3. 85% of Māori and Pasifika students to be at or above in writing at the end of 2022.



Aidanfield
Christian School

WRITING

In 2022 we see a overall results improving year to year

Year 1-10 - 88% of all students were “At or Above” expectations for OTJ
Reading.

Year 1 – 8 = 87% Year 9 – 10 = 92%

2021 - 80% of all students (Year 1-10) were “At or Above”

2020 - 81% of all students (Year 1-10) were “At or Above”

2019 - 76% of all students (Year 1-10) were “At or Above”

2018 - 77% of all students (year 1-10) were “At or Above”

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results. Year 1 levels are similar to previous years.



Aidanfield
Christian School

WRITING OVERALL

Percentage of students working '**Well Below**' standard

2022 = 4% 2021 = 4% : 2020 = 3% 2019 = 5%

Percentage of students working '**Below**' standard

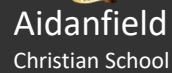
2022 = 8% 2021 = 16% 2020 = 16%, 2019 = 20%,

The percentage of students working '**At**' standard

2022 = 62% 2021 = 59%: 2020 = 65% 2019 = 64%

The number of students working at '**Above**' standard

2022 = 26% 2021 = 21% : 2020 = % 16 2019 = 12%



WRITING OVERALL

[illegible]



Aidanfield
Christian School

MALE / FEMALE YEARS 1-10

Female pupils 2022 = 90% female pupils At or Above curriculum level

2021 female pupils 137/154 (88%) pupils At or Above

2020 female pupils 125/142 (88%) pupils At or Above

2019 female pupils 101/118 (85%) pupils At or Above

Male pupils 2022 = 85% male pupils At or Above curriculum level

2021 = 136/159 (85%) pupil At or Above

2020 = 120/161 (74%) pupil At or Above

2019 = 93/138 (67%) pupil At or Above

Well below category 2022 = 6/159 (3%) males and 7/156 (4%) females

2021 = 9/173 (5%) males and 4/154 (3%) females

2020 = 8/161 (4%) males and 2/141 (1%) females

2019 = 10/138 (7%) males and 2/118 (1%) females



Aidanfield
Christian School

ETHNICITY FOR YEARS 1 - 10

Māori pupils 2022 = 13/16 (82%) At or Above curriculum level

2021 = 12/15 (80%) pupils At or Above

2020 = 10/12 (83%) pupils At or Above

2019 = 6/9 (66%) pupils At or Above

Pasifika pupils 2022 = 8/10 (80%) At or Above curriculum level

2021 = 11/13 (85%) pupils At or Above

2020 = 9/14 (64%) pupils At or Above

2019 = 3/7 (42%) pupils At or Above

Asian pupils 2022 = 114/126 (90%) At or Above curriculum level

2021 = 112/137 (81%), pupils At or Above

2020 = 93/114 (81%) pupils At or Above

NZ Pākehā pupils 2022 = 132/150 (88%) At or Above curriculum level

2021 = 110/135 (81%), pupils At or Above

2020 = 112/136 (82%) pupils At or Above



Aidanfield
Christian School

2022 TARGET ONE

Junior School – Observation Survey Dictation and Writing Vocabulary – aim is to achieve 90% at or above by 2023 (two-year goal with the introduction of Better Start).

Total number of pupils at ACS in 2022 who have been assessed in the Observational Survey Dictation and Writing Vocabulary assessments	Number = 35
Total percentage of pupils at ACS in 2022 who have been assessed in the Observational Survey Dictation and Writing Vocabulary assessments AND who have achieved 90% or above.	74%
Have we achieved 90% of eligible pupils who were assessed at 90% or above in 2022?	NO
Comment It is too early to tell if the BLSA programme has made an impact on student achievement in the Junior School as the 2022 NE students are the first to complete the full programme. The children from whom this year's Observational Survey Data relates to did not complete the full programme.	

KEEP
GOING



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TARGET TWO

85% of Māori and Pasifika students to be at or above in writing at the end of 2022

Total number and percentage of pupils who identify as Māori ACS, 2022, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 16	% 82%
Are 85% or more of all pupils who identify as Māori ACS, 2022, in year 2 and above AT or ABOVE?	No	
Comment In 2022, according to OTJs, this target was very close to being met but did not quite cross the line. However, it does show a small 2% gain from 2021. Unfortunately, there is now 6% (1 student) who is working ‘well-below’, whereas there were no students at this level in 2021.		

Total number and percentage of pupils who identify as Pasifika ACS, 2022, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 10	% 80%
Are 85% or more of all pupils who identify as Pasifika ACS, 2022, in year 2 and above AT or ABOVE?	No	
Comment: In 2022, according to OTJs, this target was not met. It is important to note that there was a decrease of 3 students since 2021. The number (as opposed to percentage) of students who are working 'below' has not changed. There continues to be no students working at 'well-below'.		



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TARGET THREE

Continuing Working on the 2021 boys target:
80% of all boys to be at or above in writing at
the end of 2022.

Nailed It!

Total number of boys at ACS in 2022 who are in Year 2 and above	Number 159	
Total number and percentage of boys at ACS, 2022, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 136	% 85
Are 80% or more of all boys at ACS, 2022, in year 2 and above AT or ABOVE?	YES	
<p>Comment</p> <p>According to the OTJs, there are now 85% of all boys who are working ‘at or above’, meaning that this year’s target has been met.</p> <p>It is worth noting however, that Year 5 boys did not quite meet the target as only 78% achieved the desired level.</p>		



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Christian School

ANNUAL GOAL - WRITING

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Writing and its associated competencies



Not all pupils are at expected level – we still have work to do

- To celebrate: 88% of all students achieved 'at or above' in 2022 - an increase of 7% from 2021.
- Of 19% identified achieving 'below or well-below' in 2021, **65%** of them achieved positive shift. Noteworthy: 5 of these students moved up 2 levels from 'well-below' to 'at', a significant shift in their learning.
- 25% of identified students did not shift levels, - they are still working 'below or well-below' their expected level.
- 10% (5 students) made a negative shift, now working 'well-below' instead of 'below'.



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POTENTIAL 2022 FOCUS AREAS

Suggested Targets:

- Continuation– Observation Survey Dictation and Writing Vocabulary – aim is to achieve 90% at or above by end of 2023 (two-year goal with the introduction of Better Start).
- 2022 Y5 boys (2023 Year 6) increase achievement levels to 85% working 'At or Above'.
- All Māori and Pasifika students who are 'below' or 'well below' in 2022, make positive shift in 2023 in order to have 90% of Māori and Pasifika students achieving 'At' or 'Above'.





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MATHS

Annual Goal:

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Mathematics and its associated competencies

Annual Target to achieve the goal:

1. Year 7 (2022) males to at least 85% at or above at the end of the year.
2. Reduce the 4% of males working at well below to 2% or less by the end of the year.
3. Create a target group of Māori and Pasifika students falling into the below category for PATs (odds with their OTJ data) and work specifically with them on how to sit tests.



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MATHEMATICS

In 2022 strong achievement in Mathematics continues

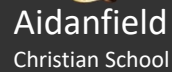
Year 1-10 = 91% of all students were “At or Above”
expectations for OTJ Mathematics.

Year 1 to 8 = 90% Year 9 and 10 = 98%

2021	89% of all students were “At or Above”; Year 1 to 8 = 88%	Year 9 – 10 = 92%
2020	88% of all students were “At or Above”; Year 1 to 8 = 88%	Year 9 – 10 = 89%
2019	85% of all students were “At or Above”; Year 1 to 8 = 87%	Year 9 – 10 = 76%

NB, Year 1 pupil data not included. 2018 decision to allow a year to adjust to school before making overall judgement. This will have an impact on the overall results. Year 1 levels are similar to previous years.

Excellent



OVERALL DATA


[illegible]



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Christian School

MALE / FEMALE YEARS 1 - 10

Female pupils 2022 = 143/156 (91%) At or Above




2021 = 140/154 (91%) At or Above

2020 = 121/141 (85%) At or Above

2019 = 103/118 (87%) pupil At or Above

Male pupils 2022 = 147/160 (91%) At or Above




2021 = 151/173 (87%) At or Above

2020 = 146/161 (90%) At or Above

2019 116/138 (84%) At or Above

Well below category 2022 = 2/316 (males = 1/160 females = 1/156)



2021 = 7/173 (4%) males and 1/154 (0%) females.

2020 = 6/161 (3%) males and 1/141 (1%) females.

2019 = 9/138 (6%) males and 2/118 (1%) females



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ETHNICITY FOR YEARS 1 - 10

Maori pupils 2022 = 14/16 (87%), pupils achieving At or Above

2021 = 12/15 (80%) pupils At or Above

2020 = 8/12 (66%) pupils At or Above

2019 = 6/9 (66%) pupils At or Above

Pasifika pupils 2022 = 8/10 (80%) pupils achieving At or Above

2021 = 11/13 (84%) pupils At or Above

2020 = 10/14 (71%), pupils At or Above

2019 = 3/7 (42%) pupils At or Above

Asian pupils 2022 = 120/126 (95%) pupils achieving At or Above

2021 = 131/137 (96%) pupils At or Above

2020 = 106/114 (92%) pupils At or Above

NZ Pākehā pupils 2022 = 137/150 (91%) pupils achieving At or Above

2021 = 115/135 (85%) pupils At or Above

2020 = 120/136 (88%) pupils At or Above



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TARGET ONE

Year 7 (2022) males to at least 85% at or above at the end of the year



Total number of males in the Year 7 cohort in 2022

Number
14

Total number and percentage of males in Year 7, 2022, who are AT or ABOVE expectation in the end of year OTJ.

Number

12

%

85

Comment Target achieved.



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TARGET TWO

Reduce the 4% of males working at well below (2021) to 2% or less by the end of the 2022 year.

Total number and percentage of males in Year 1 to 10, 2022, who are WELL BELOW expectation in the end of year OTJ.	Number 1	%
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In 2021, the following cohorts had males in the “well below” category: Y4, Y6, Y7, Y8, Y10. This shows there has been significant shift out of “well below” across the school.



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TARGET THREE

Create a target group of Māori and Pasifika students falling into the below category for PATs (odds with their OTJ data) and work specifically with them on how to sit tests

Total number of pupils who identify as Māori AND Pasifika at ACS in 2022 who were working in the BELOW or WELL BELOW categories in 2021.	Number 3
Number of Māori and Pasifika pupils in the target group who received coaching on test taking techniques during 2022.	Number 0
Total number of pupils who identify as Māori and Pasifika at ACS in 2022 who were working in the BELOW or WELL BELOW categories in 2021 AND who received coaching on test taking techniques AND who moved upwards from either the BELOW or WELL BELOW category by years end 2022.	0
Comment: The number below or well below in 2022 is 2	
No coaching offered so difficult to comment on this target	



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ANNUAL GOAL: MATHS

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year in Mathematics and its associated competencies

- We did not achieve the target of having all students reach their curriculum level.
- We did see **13** children **move up** to their curriculum level. (Below to At)
- There are **8** children that did not shift (they may have still achieved a year's progress in 2022, but they did not make accelerated progress) and **2** children who went down (did not achieve a year's progress)
- **2** students in the Well Below category **made more than a year's worth of progress** moving into the Below category but are still behind their peers, having started from a significantly lower position



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POSSIBLE AREAS OF FOCUS 2023

- 40% year 1 – 10 in the Above category for OTJ'S - shift of 5%
- Year 3 2022 (Year 4 2023) - 89% of this year level are working at or above according to teacher OTJs while PAT data places 78% of students at or above. 2023 target that the Year 4 OTJ and PAT results are within 5% of each other – increase correlation
- All Māori and Pasifika children to be “At” expectations for OTJ's and PAT's - carry over 2022 target.
- Create a target group of Māori and Pasifika students falling into the below category for PATs and work specifically with them on how to sit tests – carry over from 2022 target
- The percentage of males and females achieving below average has steadily declined since 2019 – maintain this positive trend.



Aim
HIGH



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LOOKING DEEPER – BSLA

The **Better Start Literacy Approach (BSLA)** initiated at ACS in 2022

- a structured approach to literacy instruction
- based on NZ research,
- supports early Reading, Writing and Oral Language development.
- uses systematic teaching of critical phonological awareness skills and letter sound knowledge skills through games, explicit links to reading and spelling and structured small group reading sessions.
- is a joint partnership with the University of Canterbury and the Ministry of Education.



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LOOKING DEEPER – BSLA

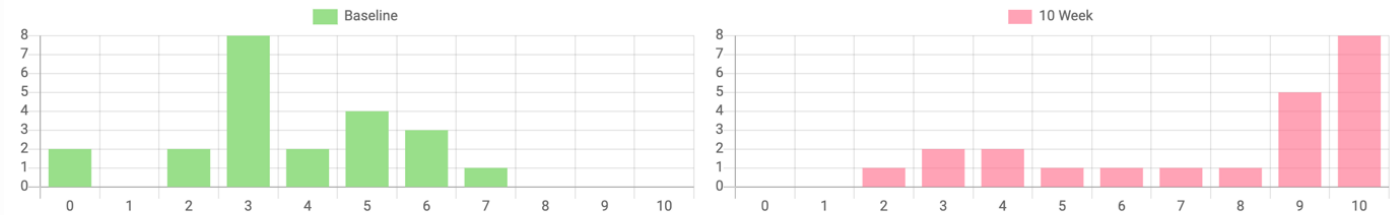
The graphs for: Initial Phoneme Identity, Letter-Sound Recognition and Phoneme Blending

Green graphs entry levels.

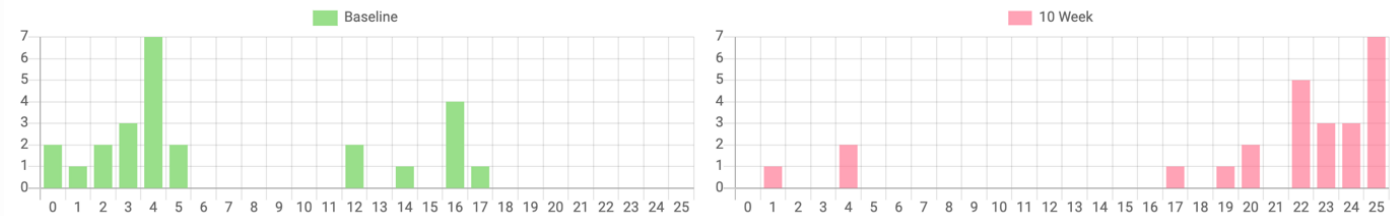
Pink graphs progress after 10 weeks

Shift to the right shows **significant progress** after 10 weeks of direct instruction

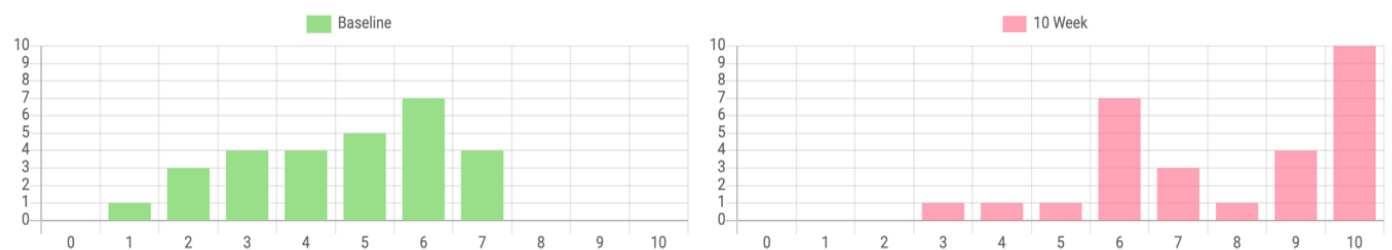
Initial Phoneme Identity Frequency Distribution by Score



Letter-Sound Recognition Frequency Distribution by Score



Phoneme Blending Frequency Distribution by Score





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LOOKING DEEPER – TE REO

This is the 3rd year with a BOT-funded specialist te Reo teaching position in the school.

2021 was the first year we have collected standardised data in te Reo Māori.

In 2022 we once again administered the NCER Te Reo Māori assessment at Year 4 and Year 8 level, both at the beginning and end of the year.

The data collected, along with teacher judgement will contribute to our understanding, over time, of the achievement in te Reo Māori of our students and trends over time.

	2022 Beginning to End of Year Score		
	Negative Shift	No Shift	Positive Shift
Year 4	8/36 22%	1/36 3%	27/36 75%
Year 8	3/38 7%	12/36 38.8%	21/36 58.3%



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LOOKING DEEPER — TE REO

Anecdotal feedback in classrooms indicates that

- students are increasing their knowledge of te Reo Māori and
- teachers have noticed an increased confidence and ability to use Te Reo Māori in a range of everyday classroom settings.
- the most noticable improvement in the Te Reo specialist classes has been the improvement across all levels in correct pronunciation of Te Reo and fluency.



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LOOKING DEEPER – FOSTERING STRENGTHS

Fostering Strengths 2022 - to cater for the learning needs of students identified as having special abilities.

Identification of gifts is a multi-categorical approach.

Concentrated in the Primary School. Middle School options programme caters to strengths and interests of our older students.

Looking forward to 2023:

1. Some groups exploring using their gifts for a service opportunity
2. STEM (Science, Technology, Engineering, Mathematics) learning programmes
3. Continue our relationship with Digital Futures Aotearoa to provide programmes with a focus on computer coding
4. Continue to offer groups for those with practical skills (e.g. building, engineering)
5. Pilot extension programmes in year 7 to 10



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LOOKING DEEPER - FOSTERING STRENGTHS

Opportunities 2022

Programmes and Opportunities offered in 2022

Year 2 - Ukulele, Science -Earthworms, Drama, Literacy-Short Story Writing

Year 3-4 - Maths, Science -Bones, Dance, Basketball, Drama, Computer coding

Year 5-6 - Literacy – NZ Author study, Science – Rocket Challenge, Maths, Athletics, Art - Pasifika, Building –Wooden games, Otago Maths Problem Solving

Year 6-8 - Huritini Community Council

2022 = **126** pupils throughout the year in Fostering Strengths groups

2021 = **116** pupils throughout the year in Fostering Strengths groups



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LOOKING DEEPER - ELL

English Language Learners 2022

Number of Ministry of Education (MOE) funded learners =

67

- 21 migrant, 46 NZ born
- 9 Middle School, 58 Primary school

Languages spoken at home:

- Mandarin (65%),
- Shona,
- Portuguese,
- Tagalog,
- Korean,
- Tongan,
- Khmer,
- Cantonese,
- Japanese,
- Afrikaans





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LOOKING DEEPER - ELL

Assessment data: progress shown within a two year period (2020 to 2022)

Of the 57 identified ELL students (Year 2 and above) in 2020,

79% (45/57) are **at or above** in reading at EOY 2022

81% (46/57) are **at or above** in writing at EOY 2022

The research suggests it can take 5-7 years to learn academic language (Ministry of Education, 2008) so this is significant progress in only two years.

We believe this is due to a combination of strong classroom teaching, specialist language support and partnering with families.





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LOOKING DEEPER - LEARNING SUPPORT

	2020	2021	2022
ORS funded students, 3 periods/week specialist teaching in a 1:1 situation for each child to adapt the programme in Literacy and Mathematics.	5	4	4
MoE funded – health/speech etc	5	3	3
IEP in place	6	7	7
RTLB funded (part year)	2	1	1
School funded individuals	3	5	5 9
Learning Support Profiles and Health Plan	29 11	30 13	22 19
Reading Recovery Monitoring of discontinued children	13	13	16
Maths Support	-	13	26
STEPS Literacy Support Year 3-8			14



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LOOKING DEEPER - LEARNING SUPPORT

	2020	2021	2022
Teacher Aide hours	96 SOY	62 SOY	80 SOY
<ul style="list-style-type: none">• In class support, particularly where classes have several children with high needs• ORS funding – this was reduced at the end of 2021, but ACS maintained a higher level of support• New Entrant Talk To Learn programme, aimed at increasing confidence and clarity when speaking• Speech Language support• RTLB funded interventions• Health needs e.g toileting• New children transitions• TA Professional Development• Emotional regulation programmes either 1:1 or in small groups for short periods• The funding from increased International roll enabled us to provide support for some other children in class	6 TAs	5 TAs	7 TA's + 1 fixed term
	73 EOY	75 EOY	92 EOY
	7 TAs	7TAs + 2 fixed term	7 TA's + 2 fixed term



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2022 ANALYSIS OF VARIANCE

Quality education means all pupils in years 1 to 10 will have every opportunity to achieve to their expected level (as a minimum) against the National Curriculum by the end of the year

2022 has seen excellent progress across the school age levels and learning areas with many opportunities to learn and grow.

God's faithfulness and blessing is evident even in the midst of uncertainty.



Excellence

Faithfulness

Integrity

Stewardship

Kiwisport Report

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$5983 excluding GST.

The funding was supplemented by further Aidanfield Christian School funds to employ a sports coordinator for 15 hours per week to support regular sport from years 5 to 10. The number of students that participated in organised sport throughout the year was approximately 203 pupils with additional support for aspects of physical activity for years 1 to 4 (an additional 191 students).

The Board confirms it regularly audits and complies with the Good Employer requirements and Equal Employment Opportunity requirements as an employer.

We are fully compliant as a good employer and as per our statement and the requirement of s 597 of the Act.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AIDANFIELD CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor Aidanfield Christian School (the School). The Auditor-General has appointed me, Michael Rondel, using the staff and resources of BDO Christchurch, 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 3 to 19, 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 30th 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.

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 Statement of Responsibility, Member of the Board Listing, Analysis of Variance, Kiwisport Report and the Good Employer Disclosure, 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.

A handwritten signature in blue ink, appearing to read 'Michael Rondel of BDO Christchurch'.

Michael Rondel,
BDO Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand