



# AIDANFIELD CHRISTIAN SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### School Directory

**Ministry Number:** 82

**Principal:** Mark Richardson

**School Address:** 2 Nash Road, Halswell, Christchurch 8025

**School Phone:** (03) 338 8153

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# AIDANFIELD CHRISTIAN SCHOOL

Annual Report - For the year ended 31 December 2021

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# Aidanfield Christian School

## Members of the Board

For the year ended 31 December 2021

Name	Position	Term Expires
Zhu Hui	Presiding Member/Propri	Sep 2022
Mark Richardson	Principal Ex Officio	
Megan Cassidy	Proprietor Rep	Sep 2022
Simon Mybonyinshuti	Parent Rep	Sep 2022
Andrew Henderson	Parent Rep	Sep 2022
Matthew Pratt	Parent Rep	Sep 2022
Catherine Moore	Parent Rep	
Chris Hannen	Proprietor Rep	
Lyndon McIntosh	Staff Rep	

# Aidanfield Christian School

## Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Zhuhui Lam

Full Name of Presiding Member



Signature of Presiding Member

31 May 2022

Date:



Full Name of Principal



Signature of Principal

31 May 2022.

Date:

# Aidanfield Christian School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,187,274	815,864	2,788,585
Locally Raised Funds	3	157,486	70,500	117,297
Use of Proprietor's Land and Buildings		487,500	-	780,000
Interest income		1,646	2,000	3,849
International Students	4	63,375	81,300	138,730
		<u>3,897,281</u>	<u>969,664</u>	<u>3,828,460</u>
<b>Expenses</b>				
Locally Raised Funds	3	89,479	1,000	56,475
International Students	4	10,905	64,900	54,268
Learning Resources	5	2,824,885	393,622	2,372,163
Administration	6	140,688	148,170	149,287
Finance		2,394	1,420	2,586
Property	7	688,333	210,414	979,353
Depreciation	8	100,483	147,000	121,319
		<u>3,857,167</u>	<u>966,526</u>	<u>3,735,452</u>
<b>Net Surplus / (Deficit) for the year</b>		40,114	3,138	93,009
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>40,114</u>	<u>3,138</u>	<u>93,009</u>

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

# Aidanfield Christian School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	Actual 2021 \$	Budget (Unaudited) 2021 \$	Actual 2020 \$
<b>Balance at 1 January</b>		446,062	446,062	343,025
Total comprehensive revenue and expense for the year		40,114	3,138	93,009
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		13,085	-	10,028
<b>Equity at 31 December</b>	21	499,261	449,200	446,062
Retained Earnings		499,261	449,200	446,062
<b>Equity at 31 December</b>		499,261	449,200	446,062

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 2021

		2021	2021	2020
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	92,042	100,000	107,830
Accounts Receivable	10	192,497	163,000	165,557
GST Receivable		7,766	7,500	3,893
Prepayments		6,414	7,500	-
Inventories	11	4,890	4,500	3,965
Investments	12	370,000	350,000	260,000
		<u>673,609</u>	<u>632,500</u>	<u>541,245</u>
<b>Current Liabilities</b>				
Accounts Payable	14	<b>239,755</b>	235,800	192,869
Revenue Received in Advance	15	75,102	75,000	70,338
Provision for Cyclical Maintenance	16	18,000	18,000	18,000
Finance Lease Liability	17	57,642	60,000	28,114
		<u>390,499</u>	<u>388,800</u>	<u>309,322</u>
<b>Working Capital Surplus/(Deficit)</b>		283,110	243,700	231,923
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	<u>332,508</u>	<u>322,500</u>	<u>244,519</u>
		332,508	322,500	244,519
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	21,600	22,000	21,600
Finance Lease Liability	17	94,757	95,000	8,780
		<u>116,357</u>	<u>117,000</u>	<u>30,380</u>
<b>Net Assets</b>		<u>499,261</u>	<u>449,200</u>	<u>446,062</u>
<b>Equity</b>	21	<u>499,261</u>	<u>449,200</u>	<u>446,062</u>

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

## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WALTHAM SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Waltham 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 2 to 16, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31 May 2022. This is the date at which our opinion is expressed.

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

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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 Statement of Responsibility, Members of the Board, Analysis of Variance and Kiwisport Report, 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, which appears to read 'Michael Rondel of BDO Christchurch'.

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

# Aidanfield Christian School

## Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		885,545	815,864	782,024
Locally Raised Funds		157,486	62,667	124,011
International Students		78,173	95,996	50,590
Goods and Services Tax (net)		(3,873)	(3,607)	5,453
Payments to Employees		(517,097)	(405,624)	(390,735)
Payments to Suppliers		(444,915)	(377,219)	(429,188)
Cyclical Maintenance Payments in the year		-	400	
Interest Paid		(2,394)	(1,420)	(2,586)
Interest Received		2,134	1,988	3,948
Net cash from/(to) Operating Activities		155,059	189,045	143,517
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(6,833)	
Purchase of Property Plant & Equipment (and Intangibles)		(189,437)	(205,408)	(78,772)
Purchase of Investments		(110,000)	(90,000)	(90,000)
Net cash from/(to) Investing Activities		(299,437)	(302,241)	(168,772)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		13,085	-	10,028
Finance Lease Payments		115,505	105,366	(58,223)
Net cash from/(to) Financing Activities		128,590	105,366	(48,195)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(15,788)</b>	<b>(7,830)</b>	<b>(73,449)</b>
Cash and cash equivalents at the beginning of the year	9	107,830	107,830	181,279
<b>Cash and cash equivalents at the end of the year</b>	9	<b>92,042</b>	<b>100,000</b>	<b>107,830</b>

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

# Aidanfield Christian School

## Notes to the Financial Statements

### For the year ended 31 December 2021

#### 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

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

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

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

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **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 13.

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

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

### *Classification of leases*

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

### *Recognition of grants*

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

## **c) Revenue Recognition**

### **Government Grants**

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

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

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

### **Other Grants**

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

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

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

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

### **Interest Revenue**

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

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

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

## **f) Cash and Cash Equivalents**

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

## **g) Accounts Receivable**

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

## **j) 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.

### **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:

Furniture and equipment	3–10 years
Information and communication technology	4–5 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

### **k) Impairment of property, plant, and equipment and intangible assets**

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

#### *Non cash generating assets*

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

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

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

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

### **l) Accounts Payable**

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

### **m) Employee Entitlements**

#### *Short-term employee entitlements*

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

#### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before twelve 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

### **n) Revenue Received in Advance**

Revenue received in advance relates to fees received from international and other funds received where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**o) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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

**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.

**s) Services received in-kind**

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

## 2. Government Grants

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
Operational Grants	762,994	649,463	608,846
Teachers' Salaries Grants	2,301,729	-	2,006,561
Other MoE Grants	122,551	166,401	173,178
	<b>3,187,274</b>	<b>815,864</b>	<b>2,788,585</b>

## 3. Locally Raised Funds

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

	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	44,513	15,000	41,004
Fees for Extra Curricular Activities	68,705	38,500	41,851
Trading	23,176	12,000	28,578
Fundraising & Community Grants	10,000	-	-
Other Revenue	11,092	5,000	5,864
	<b>157,486</b>	<b>70,500</b>	<b>117,297</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	73,087	1,000	39,562
Trading	15,455	-	16,914
Other Locally Raised Funds Expenditure	937	-	-
	<b>89,479</b>	<b>1,000</b>	<b>56,476</b>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<b>68,007</b>	<b>69,500</b>	<b>60,821</b>

## 4. International Student Revenue and Expenses

	2021	2021 Budget (Unaudited)	2020
	Actual Number	Number	Actual Number
International Student Roll	5	6	5
	2021	2021 Budget (Unaudited)	2020
	Actual		Actual
	\$	\$	\$
<b>Revenue</b>			
International Student Fees	63,375	81,300	138,730
<b>Expenses</b>			
Advertising	818	4,500	893
Recruitment	156	2,000	-
Employee Benefit - Salaries	14,812	18,700	18,240
Other Expenses	(4,881)	39,700	35,136
	<b>10,905</b>	<b>64,900</b>	<b>54,268</b>
<i>Surplus/ (Deficit) for the year International Students</i>	<b>52,470</b>	<b>16,400</b>	<b>84,462</b>



## 5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	130,716	90,900	100,551
Library Resources	1,352	800	4,633
Employee Benefits - Salaries	2,681,862	286,922	2,261,926
Staff Development	10,955	15,000	5,054
	<u>2,824,885</u>	<u>393,622</u>	<u>2,372,163</u>

## 6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	4,596	4,500	4,468
Board of Trustees Fees	3,055	6,600	6,600
Board of Trustees Expenses	4,907	6,085	8,501
Communication	2,513	4,000	2,454
Consumables	9,455	7,500	7,641
Other	21,719	32,600	26,936
Employee Benefits - Salaries	79,232	79,331	80,032
Insurance	15,211	7,554	12,654
	<u>140,688</u>	<u>148,170</u>	<u>149,287</u>

## 7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	82,276	88,100	80,386
Grounds	36,189	24,149	30,085
Heat, Light and Water	24,168	35,585	24,755
Repairs and Maintenance	13,175	16,580	20,558
Use of Land and Buildings	487,500	-	780,000
Employee Benefits - Salaries	45,025	46,000	43,569
	<u>688,333</u>	<u>210,414</u>	<u>979,353</u>

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

## 8. Depreciation

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Furniture and Equipment	27,777	62,000	37,147
Information and Communication Technology	14,173	20,000	15,778
Motor Vehicles	7,600	15,000	6,733
Leased Assets	49,099	47,000	59,809
Library Resources	1,834	3,000	1,852
	<u>100,483</u>	<u>147,000</u>	<u>121,319</u>

## 9. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	92,042	100,000	107,830
Cash and cash equivalents for Statement of Cash Flows	<u>92,042</u>	<u>100,000</u>	<u>107,830</u>

## 10. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	2,245	2,500	4,701
Interest Receivable	-	500	488
Teacher Salaries Grant Receivable	190,252	160,000	160,369
	<u>192,497</u>	<u>163,000</u>	<u>165,557</u>
Receivables from Exchange Transactions	2,245	3,000	5,189
Receivables from Non-Exchange Transactions	190,252	160,000	160,368
	<u>192,497</u>	<u>163,000</u>	<u>165,557</u>

## 11. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	4,890	4,500	3,965
	<u>4,890</u>	<u>4,500</u>	<u>3,965</u>

## 12. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	370,000	350,000	260,000
Total Investments	<u>370,000</u>	<u>350,000</u>	<u>260,000</u>

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	123,102	17,361			(27,777)	112,686
Information and Communication Technology	33,223	4,524			(14,173)	23,574
Motor Vehicles	35,667				(7,600)	28,067
Leased Assets	39,566	164,880			(49,099)	155,347
Library Resources	12,961	2,672	(965)		(1,834)	12,834
<b>Balance at 31 December 2021</b>	<b>244,519</b>	<b>189,437</b>	<b>(965)</b>	<b>-</b>	<b>(100,483)</b>	<b>332,508</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2021	\$	\$	\$
Furniture and Equipment	440,187	(327,502)	112,685
Information and Communication Technology	145,281	(121,707)	23,574
Motor Vehicles	50,000	(21,933)	28,067
Leased Assets	370,924	(215,577)	155,347
Library Resources	30,158	(17,323)	12,835
<b>Balance at 31 December 2021</b>	<b>1,036,550</b>	<b>(704,042)</b>	<b>332,508</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Furniture and Equipment	127,825	32,425			(37,147)	123,101
Information and Communication Technology	31,299	17,702			(15,778)	33,223
Motor Vehicles	16,400	26,000			(6,733)	35,667
Leased Assets	83,842	15,533			(59,809)	39,566
Library Resources	12,169	6,216	(3,571)		(1,852)	12,962
<b>Balance at 31 December 2020</b>	<b>271,535</b>	<b>97,876</b>	<b>(3,571)</b>	<b>-</b>	<b>(121,319)</b>	<b>244,519</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Furniture and Equipment	435,722	(312,620)	123,102
Information and Communication Technology	168,978	(135,755)	33,223
Motor Vehicles	50,000	(14,333)	35,667
Leased Assets	297,260	(257,694)	39,566
Library Resources	29,699	(16,738)	12,961
<b>Balance at 31 December 2020</b>	<b>981,659</b>	<b>(737,140)</b>	<b>244,519</b>

#### 14. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	10,640	14,000	14,017
Accruals	30,290	30,000	12,013
Banking Staffing Overuse	2,105	-	-
Employee Entitlements - Salaries	190,253	184,800	160,369
Employee Entitlements - Leave Accrual	6,471	7,000	6,471
	<u>239,759</u>	<u>235,800</u>	<u>192,869</u>

Payables for Exchange Transactions	239,759	235,800	192,869
	<u>239,759</u>	<u>235,800</u>	<u>192,869</u>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	75,102	75,000	60,304
Other revenue in Advance	-	-	10,034
	<u>75,102</u>	<u>75,000</u>	<u>70,338</u>

#### 16. Provision for Cyclical Maintenance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	39,600	39,600	39,600
Increase/ (decrease) to the Provision During the Year	-	400	-
Provision at the End of the Year	<u>39,600</u>	<u>40,000</u>	<u>39,600</u>
Cyclical Maintenance - Current	18,000	18,000	18,000
Cyclical Maintenance - Term	21,600	22,000	21,600
	<u>39,600</u>	<u>40,000</u>	<u>39,600</u>

## 17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	57,642	60,000	28,114
Later than One Year and no Later than Five Years	94,757	95,000	8,780
	<u>152,399</u>	<u>155,000</u>	<u>36,894</u>

## 18. Related Party Transactions

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

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

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

## 19. Remuneration

### *Key management personnel compensation*

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,055	6,600
<i>Leadership Team</i>		
Remuneration	522,238	463,016
Full-time equivalent members	4	4
Total key management personnel remuneration	<u>525,293</u>	<u>469,616</u>
Total full-time equivalent personnel	<u>4.00</u>	<u>4.00</u>

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

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	140-150
Benefits and Other Emoluments	0-10	0-10
Termination Benefits	-	-

### Other Employees

No other employees received remuneration greater than \$100,000.

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100-110	3	2

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

## 20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

### *Holidays Act Compliance – schools payroll*

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works .

(Capital commitments at 31 December 2020: \$nil)

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	92,042	100,000	107,830
Receivables	192,497	163,000	165,557
Investments - Term Deposits	370,000	350,000	260,000
Total Financial assets measured at amortised cost	654,539	613,000	533,388

### Financial liabilities measured at amortised cost

Payables	239,759	235,800	192,869
Finance Leases	152,399	155,000	36,894
Total Financial Liabilities Measured at Amortised Cost	392,158	390,800	229,764

## 23. Events After Balance Date

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

## 24. Comparatives

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

### Impact of Covid-19

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

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

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

### Impact on operations

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

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

### Reduction in locally raised funds

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

**Increased Remote learning additional costs**

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

**Reduction in International students**

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



# HOW WE HAVE DONE AGAINST TARGETS FOR 2021



Aidanfield  
Christian School

2 Nash Road, Aidanfield  
Christchurch, New  
Zealand

# 2021 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

# RIISING TO THE CHALLENGE

2021 was another year interrupted by a global pandemic, which caused interruption to the operation of the school.

The school, like the country was in full lockdown in August and moved to Alert Level 2 in early September for the rest of the year. Mandatory vaccination for all staff was introduced in October with effect from November 15.

During lockdown all school based learning occurred via online platforms with all staff and pupils teaching and learning from their homes. Once again, there was little warning of the lockdown, about 6 hours this time.

COVID-19 was influential on the operation of the school in 2021. Our staff are amazing professionals and the results this year are a testament to their work and dedication invested in the learning journey with our parent community who have risen to the challenge of home learning once again. 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.

# 2021 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 2021 to enhance the overall literacy and numeracy of our pupils.

# 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 2021 were:

1. 90% of students in Years 5, 7, and 9 to be at or above in reading OTJs
2. 75% of students, or higher, to be in the at or above categories for Reading Level at the Observational Survey
3. 85% of Year 3 students to be at or above in STAR test results at the end of the year.





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 2021 were

1. 80% of all boys to be at or above in writing at the end of 2021
2. 85% of Māori and Pasifika students to be at or above in writing at the end of 2021
3. 60% of students who were below or well below to show positive shift in writing for 2021 (well below to below, below to at). .



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. 85% of 2021 Year 5,7,9 girls to be at or above in OTJ data (halve the number of students below and maintain no 'well below')
2. 85% of Year 9 students in 2021 to be at or above
3. 85% of Maori and Pasifika to be at or above

# ATTENDANCE

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

Raise overall school attendance from 88% in 2018 to maintain 94% across all year levels from the end of 2020.

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 2021.

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

# 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:

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

# 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.

# ACADEMIC GROWTH

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

- Reading
- Writing
- Mathematics

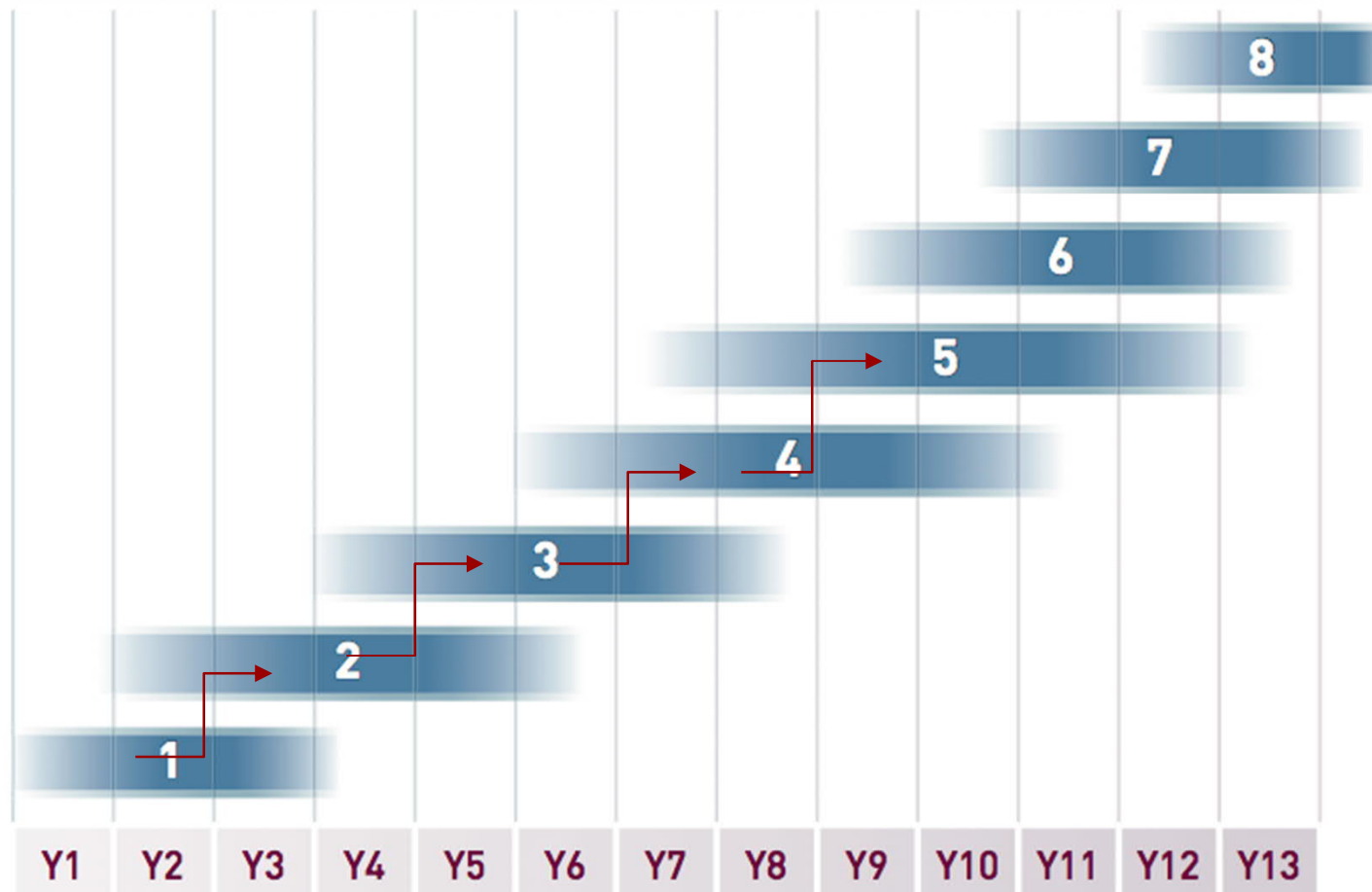
Overall the school has seen very pleasing results across the school despite the lockdown interruption in the early stages of the year.



Aidanfield  
Christian School

# YEAR LEVELS WHERE EXPECTATION INCREASES

Years and Curriculum Levels

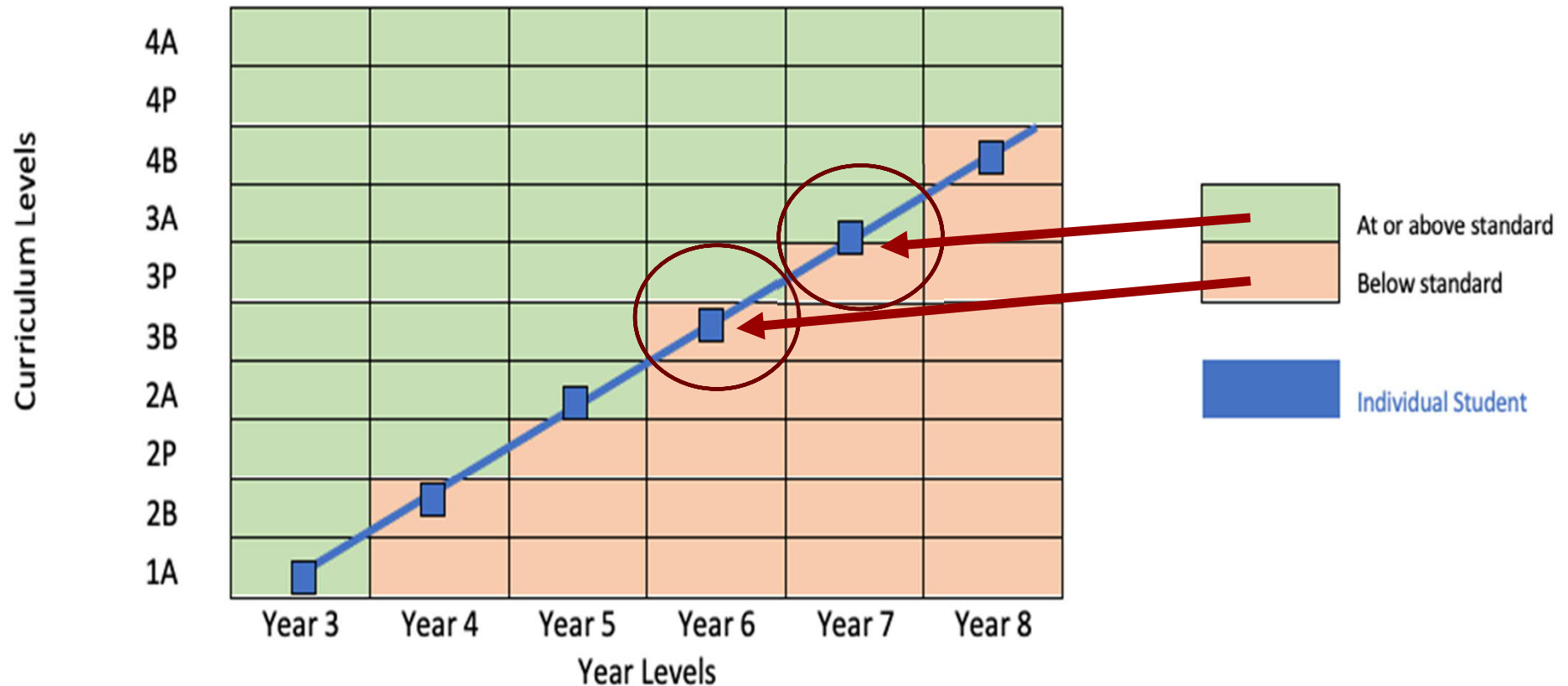






Aidanfield  
Christian School

# 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 2021.

# 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 2021 are:

1. 90% of students in Years 5, 7, and 9 to be at or above in reading OTJs
2. 75% of students, or higher, to be in the at or above categories for Reading Level at the Observational Survey
3. 85% of Year 3 students to be at or above in STAR test results at the end of the year.

# OVERALL READING

In 2021 we see an upward trend continue across all levels

Year 1-10 = 87% of all students were "At or Above"

expectations for OTJ Reading.

Year 1 – 8 = 86%    Year 9 – 10 = 88%

2020 - 86% of all students (Year 1-10) were "At or Above" expectations for OTJ

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. Year 1 levels are similar to previous years.*





# 2021 OVERALL READING

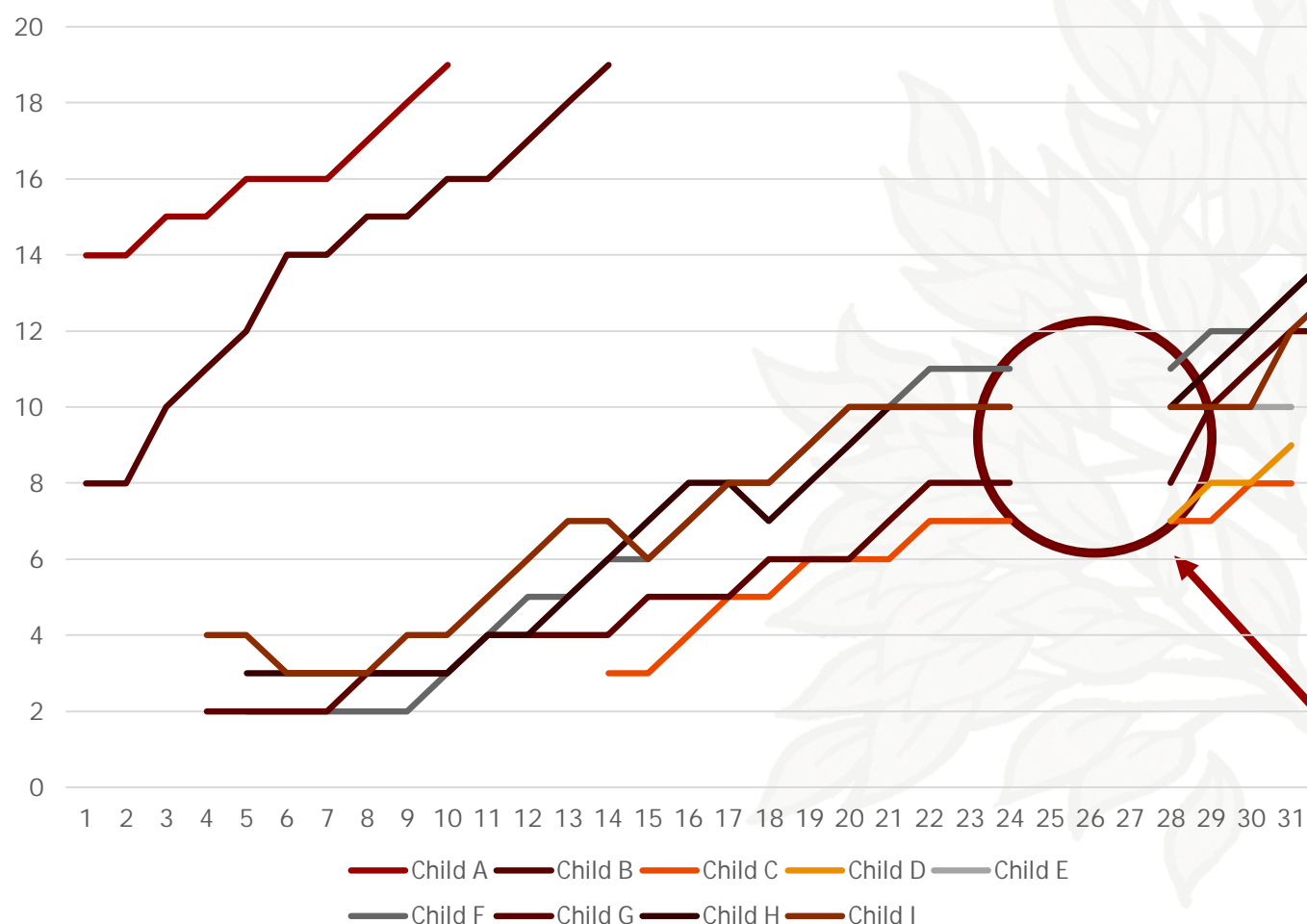
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Aidanfield  
Christian School

# 2021 READING RECOVERY

Reading Recovery 2021



9 children in 2021

Good movement in all children

Two children were carried over from 2020

Two children are likely to be carried over to 2022

COVID interruption Weeks



Aidanfield  
Christian School

# MONITORING OVER 3 YEARS

Ongoing Monitoring of Previous Reading Recovery Children					
Child	Term 1 Reading Level	Assessment	Term 3 Reading Level	Expectation	
1	L20	Below	Curriculum L3	At	
2	8.06-9.06 Yrs	At	Curriculum L3	At	
3	8.06-9.06 Yrs	At	Curriculum L3	At	
4*	L21	Well Below	Curriculum L2	Well Below	
5	8.06-9.06 Yrs	At	Curriculum L3	At	
6	L20	Below	L23	Below	
7	L16	Below	L19	Below	
8	L19	At	Curriculum L2	At	
9	L20	At	Curriculum L2	At	
10	L15	At	L20	At	
11	L17	At	L18	Below	
12	L22	Below	Curriculum L2	Below	
13	L19	Below	L20	Below	
* Referred from Reading Recovery.					

11 children have maintained, 1 has increased and 1 has dropped achievement

# TRENDING MALE / FEMALE 2021

## Female pupils

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

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

Continuing upward trend from 2019 female pupils 95/136 (69%) At or Above

## Male pupils

**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

Continuing upward trend from 2019 male pupils 109/138 (78%) At or Above curriculum

## Well below category

2021 = 9/173 (5%) males and 3/154 (1%) females are in the.

2020 = 10/162 (6%) males and 2/141 (1%) females are in the.

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

# MALE AND FEMALE DIFFERENCE

In 2021 year levels with noticeable difference

Year 4: 22% of boys compared to 5% of girls are achieving below expectations for Reading.

Year 8: 26% of boys compared to 6% of girls are achieving below expectations for Reading

Year 9: 0% of boys compared to 15% of girls are achieving below expectations for Reading.

Year 10: 19% of boys compared to 0% of girls are achieving below expectations for Reading

Overall

- In Year 2, 3, 5, 6, 7, little difference between the boys and girls
- In Year 6 -7 the girls are scoring below
- In Years 4, 8 and 10, the girls are doing considerably better





# TRENDING ETHNICITY 2021

**Maori** pupils = 13/15 pupils achieving At or Above expectation (86%),

2020: 10/12 pupils achieving At or Above curriculum expectation (83%),

2019: 7/9 pupils achieving At or Above curriculum expectation (78%)

**Pasifika** pupils = 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 = 116/137 pupils achieving At or Above expectation (84%)

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

**NZ Pākehā** = 121/135 pupils achieving At or Above expectation (89%)

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

# 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 47 identified ELL students (Year 2 and above) at ACS in 2019,

83% (39/47) are at or above curriculum level in reading in 2021



# 2021 TARGET ONE

90% of students in Years 5, 7, and 9 to be at or above in reading OTJs

Total number and percentage of pupils in Year 5, 2021, who are AT or ABOVE expectation in the end of year OTJ.	Number 29	% 81%	Total number and percentage of pupils in Year 7, 2021, who are AT or ABOVE expectation in the end of year OTJ.	Number 33	% 91%	Total number and percentage of pupils in Year 9, 2021, who are AT or ABOVE expectation in the end of year OTJ.	Number 20	% 91%
Are 90% or more of pupils in Year 5, 2021 AT or ABOVE	NO		Are 90% or more of pupils in Year 7, 2021 AT or ABOVE	YES		Are 90% or more of pupils in Year 9, 2021 AT or ABOVE	YES	

The target was achieved in two of three identified cohort.

- Year 4's last year were at 87% At or Above OTJ. This year, as year 5's, they are 81% At or Above.
- Year 7 (2021) showed the greatest shift from 61% to 91% from 2020 to 2021.
- Year 9 showed positive shift from 86% in 2020 to 91% in 2021.

Our current Year 5 cohort are noted as being a group with a suggested target for 2022 as they seem to be a cohort of concern.



# 2021 TARGET TWO

Year 1 Focus: 75% of students, or higher, to be in the at or Above categories for Reading Level at the Observational Survey

Total number and percentage of pupils assessed on the Observational Survey, 2021, whose Reading Level is AT expectation.	Number	19%
Total number and percentage of pupils assessed on the Observational Survey, 2021, whose Reading Level is ABOVE expectation.	Number	14%
Are 75% or more of pupils assessed on the Observational Survey, 2021, AT or ABOVE for Reading Level?	NO	

67% of children tested at their 6 Year net are 'Below' in 2021. This is an area that will need addressing and is already a point of discussion between appropriate staff members.

There were 34% of tested students 'Above' and 100% 'At' or 'Above' at their SEA in 2020.

# 2021 TARGET THREE

85% of Year 3 students to be at or above in STAR test results at the end of the year.

Total number and percentage of pupils in Year 3, 2021, who are AT or ABOVE expectation in the end of year STAR test.	Number 38	% 93%
Are 85% or more of pupils in Year 3, 2021 AT or ABOVE	YES	
Comment: This goal has been reached, despite a large decline in number of students in the "Above" category, moving to 'At' over the course of testing. While this has been a recent trend for our Year 3 cohort, and overall, our STAR data is positive, it is interesting that the OTJ data suggests stronger results than the STAR test.		

# 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:

- 21 students (54%) moved up at least one sublevel,
- 16 students (41%) made no shift between levels, and
- 2 students (5%) moved down.
- 36% of males (14) and 18% of females (7%) moved up one level.
- In the 'No Shift' group 26% of males (10) and 15% (6) females made no shift.
- One male and one female moved down one level.

Of significant note is that four males moved from "Well Below" to 'At' which is a shift of two levels



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Christian School

# WATCHING YEAR 10

What evidence is there of Year 10 achievement lifting between 2019 and end of year 2021?

It warms the heart to see 100% of students showing improvement in Reading over their last two years at ACS shifting at least two sublevels. This is a significant success and one to be celebrated.

A school focus with 'all teachers being teachers of literacy' has certainly paid off, along with focused input from teaching staff and support staff with a focus on Reading over those years.

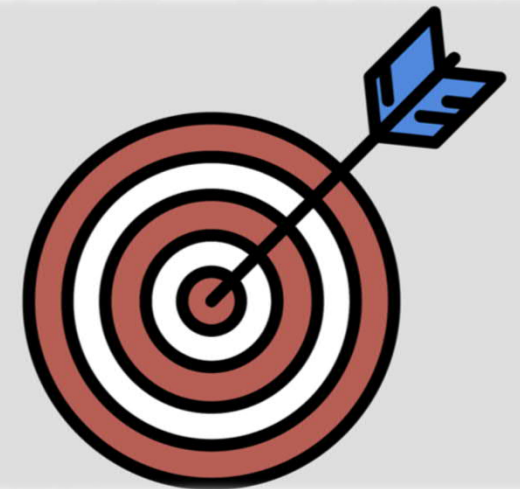


# Amazing!



# POTENTIAL 2022 FOCUS AREAS READING

1. Revisit 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. Year 8 to Year 9 cohort – reduce the number of students Below and Well Below.
3. 2021 Year 2, 5 and 6. Increase the number of At or Above.
4. Maintain the increased numbers of boys achieving At or Above, and in Year 7, the girls.



# 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 2021 are:

1. 80% of all boys to be at or above in writing at the end of 2021
2. 85% of Māori and Pasifika students to be at or above in writing at the end of 2021
3. 60% of students who were below or well below to show positive shift in writing for 2021 (well below to below, below to at).

# WRITING

In 2021 we see a overall results stabilising from year to year

Year 1-10 = 80% of all students were “At or Above”  
expectations for OTJ Reading.

Year 1 – 8 = 78%    Year 9 – 10 = 88%

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.



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# WRITING OVERALL

Percentage of students working 'well below' standard

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

Percentage of students working 'below standard'

2021 = 16% 2020 = 16%, 2019 = 20%, 2018 = 16%, 2017 = 14%

The percentage of students working 'at standard'

2021 = 59%: 2020 = 65% 2019 = 64% 2018 = 62% 2017 = 54%

The number of students working at 'above standard'

2021 = 21% : 2020 = % 16 2019 = 12% 2018 = 15% 2017 = 25%





# WRITING OVERALL

[illegible]

# MALE / FEMALE YEARS 1-10

**Female pupils 2021 = 89% female pupils At or Above curriculum level**

2020 = 125/141 (87%) pupil At or Above curriculum level for their year level

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

**Male pupils 2021 = 75% pupil At or Above curriculum level**

2020 = 120/161 (74%) pupil At or Above curriculum level for their year level

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

**Well below category 2021 = 5% males and 3% females**

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

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



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# ETHNICITY FOR YEARS 1 - 10

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

2020 = 10/12 pupils At or Above (83%), proportionally consistent with overall population

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

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

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

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

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

2020 = 93/114 pupils achieving At or Above (81%) proportionally consistent with overall population

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

2020 = 112/136 pupils achieving At or Above (82%) proportionally consistent with overall population

# 2021 TARGET ONE

80% of all boys to be at or above in writing at the end of 2021

Total number and percentage of boys at ACS, 2021, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 129	% 75%
Are 80% or more of all boys at ACS, 2021, in year 2 and above AT or ABOVE?	YES / NO	
<p>Comment</p> <p>While the target has not been met, it is close, only 5% gap.</p> <p>Year 4 cohort is of concern as currently 43% of these boys are below or well below, and in that same cohort, only 26% of them were below/well below in 2020. Year 5s and 6s also show a similar trend, but not to the same extreme.</p> <p>Year 9s went from 11% below in 2020, to 0% in 2021. This is a positive shift.</p>		

# TARGET TWO

85% of Māori and Pasifika students to be at or above in writing at the end of 2021

Total number and percentage of pupils who identify as Māori ACS, 2021, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 12	% 80%
Are 85% or more of all pupils who identify as Māori ACS, 2021, in year 2 and above AT or ABOVE?	YES / NO	
Comment While we have not met this target, there are now 13% Māori students working above, whereas in 2020, there were none. There are now no students working well below, whereas in 2020 there was 8%. It is worth noting that there has been an increase of 3 students identifying as Māori in 2021.		

Total number and percentage of pupils who identify as Pasifika ACS, 2021, who are in year 2 and above who are AT or ABOVE expectation in the end of year OTJ.	Number 11	% 85%
Are 85% or more of all pupils who identify as Pasifika ACS, 2021, in year 2 and above AT or ABOVE?	YES / NO	
Comment There has been a massive shift in Pasifika students' achievement this year. In 2020, 36% were below or well below and in 2021 there is now only 15%. In 2020, those at/above was 64%, and now this has risen to 85%, thus meeting the target.		

# TARGET THREE

60% of students who were below or well below to show positive shift in writing for 2021 (eg. well below to below, below to at).

40% of students who were BELOW or WELL BELOW in 2020 made upwards shift in 2021.

14% of students who were BELOW in 2020 made negative shift to WELL BELOW in 2021.

46% of students who were BELOW or WELL BELOW in 2020 made no shift in 2021.

There has been a decrease of 2% of students who are BELOW or WELL BELOW from EOY 2020 to EOY 2021.

Within the target group of students who were WELL BELOW or BELOW, the data shows:

Males: no shift in percentage in either of these categories for males from 2020 to 2021.

Females: an increase in students who are WELL BELOW from 1% to 3% and a decrease in BELOW at EOY 2021 from 11% in 2020 to 8% in 2021.



# 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

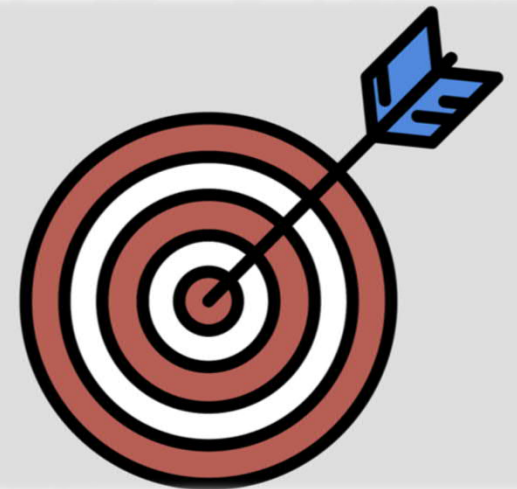
- Overall 80% of our pupils are At or Above inclusive of the high numbers of multilingual/linguistically diverse students
- Consistency across the school has improved with a high correlation between AsTTle testing and OTJ's
- 40% of the Well Below and Below students have made positive shift



# POTENTIAL 2022 FOCUS AREAS

## Suggested Targets:

- Junior School – Observation Survey Dictation and Writing Vocabulary. Looking for a decrease in the number of children in the below category. Suggest 90% At or Above (Two year goal with the introduction of Better start).
- Continue working on the 2021 boys target - 80% of all boys to be at or above in writing at the end of 2022
- Continue working on the 2021 Māori target of 85% at or above and maintain or improve the Pasifika students 85% at or above in writing at the end of 2022







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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. 85% of 2021 Year 5,7,9 girls to be at or above in OTJ data (halve the number of students below and maintain no well below)
2. 85% of Year 9 students in 2021 to be at or above
3. 85% of Maori and Pasifika to be at or above

# MATHEMATICS

In 2021 strong achievement in Mathematics continues

Year 1-10 = 89% of all students were “At or Above”  
expectations for OTJ Mathematics.

Year 1 – 8 = 88%    Year 9 – 10 = 92%

In 2020, 88% of all students were “At or Above”

Year 1 to 8, 88% were At or Above Year 9 and 10, 89% At or Above

In 2019, 85% of all students were “At or Above”

Year 1 to 8, 87% were At or Above Year 9 and 10, 76% At or Above

In 2018, 82% of all students 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.



Excellent



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# OVERALL DATA

		Yr 1 2020	Yr 1 2021	Yr2 2020	Yr 2 2021	Yr 3 2020	Yr 3 2021	Yr 4 2020	Yr 4 2021	Yr 5 2020	Yr 5 2021	Yr 6 2020	Yr 6 2021	Yr 7 2020	Yr 7 2021	Yr 8 2020	Yr 8 2021	Yr 9 2020	Yr 9 2021	Yr10 2020	Yr10 2021	2021 Overall %
Well Below	#	n/a	n/a	0	0	0	0	0	1	2	0	0	2	2	1	0	2	1	0	2	1	7
	%			0%	0%	0%	0%	0%	2%	5%	0%	0%	5%	6%	3%	0%	6%	3%	0%	10%	4%	2%
Below	#	n/a	n/a	0	3	0	2	8	7	5	5	8	3	1	0	5	6	3	0	0	3	29
	%			0%	7%	0%	5%	22%	16%	13%	14%	22%	8%	3%	0%	23%	17%	9%	0%	0%	11%	9%
At	#	n/a	n/a	42	36	27	17	13	31	23	20	26	27	14	19	5	17	15	13	16	9	189
	%			100%	80%	60%	41%	36%	69%	61%	56%	72%	69%	41%	53%	23%	47%	47%	59%	76%	33%	58%
Above	#	n/a	n/a	0	6	18	22	15	6	8	11	2	7	17	16	12	11	13	9	3	14	102
	%			0%	13%	40%	54%	42%	13%	21%	31%	6%	18%	50%	44%	55%	31%	41%	41%	14%	52%	31%
Totals	#	n/a	n/a	42	45	45	41	36	45	38	36	36	39	34	36	22	36	32	22	22	27	327
	%			100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100	100	100	100

# MALE / FEMALE YEARS 1 - 10

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

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


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



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

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

2019 116/138 (84%) At or Above



**Well below category 2021 = 7/327 (2%)**

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

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

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

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

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

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

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

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

**NZ Pākehā pupils 2021** = 115/135 (85%) pupils achieving At or Above

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



# MATHEMATICS INTERVENTION 2021

Sub goal in Mathematics – based on identified issue with basic fact knowledge through the Primary School

Aim: to increase achievement levels of 'struggling' students in Years 3 to 6 mathematics by raising each by one curriculum level (e.g.. from level one at start of the year to level 2 by end of the year) with a specific focus on basic fact knowledge and recall,,

Resource: 1 Within School Teacher CoL role (2.5 hours/week) was dedicated to this aim.

# BASIC FACTS RESULTS

Overall achievement years 1 to 6 in basic facts knowledge. This captures a shift for all as a result of every teaching programme in maths supplemented with the intervention resources and target group teaching.

	Yr 3		Yr 4		Yr 5		Yr 6		Totals	
	SoY	EoY	SoY	EoY	SoY	EoY	SoY	EoY	SoY	EoY
Below	8 21%	1 3%	15 36%	5 12%	14 39%	7 19%	22 56%	10 26%	59 38%	23 15%
At	21 52%	22 56%	22 54%	10 24%	12 33%	9 25%	15 38%	25 64%	70 45%	66 43%
Above	10 27%	16 41%	4 10%	26 64%	9 25%	20 56%	2 5%	4 10%	25 16%	66 43%
Totals	39	39	41	41	35	36	39	39	154	155



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# TARGET GROUP RECEIVING WEEKLY SUPPORT

Start of Year	SoY Curriculum Level	EoY Curriculum Level	Sub level shift
Student A - Year 6	1 Proficient	2 Basic	2
Student B - Year 6	1 Proficient	1 Advanced	1
Student C - Year 6	1 Proficient	2 Basic	2
Student D - Year 5	1 Proficient	2 Basic	2
Student E - Year 5	1 Proficient	1 Advanced	1
Student F - Year 5	1 Proficient	2 Basic	2
Student G - Year 5	1 Proficient	1 Advanced	1
Student H - Year 5	1 Proficient	3 Basic	4
Student I - Year 5	1 Proficient	1 Advanced	1
Student J - Year 5	1 Proficient	1 Advanced	1
Student K - Year 5	1 Advanced	3 Basic	3
Student L - Year 3	1 Proficient	2 Basic	2
Student M - Year 3	1 Proficient	1 Proficient	0



# TARGET ONE

85% of 2021 Year 5,7,9 girls to be at or above in OTJ data (halve the number of students below and maintain no well below)

Total number and percentage of girls in Year 5, 2021, who are At or Above expectation in the end of year OTJ.	Number	%
	16	80
Are 85% or more of girls in Year 5, 2021 At or Above	YES / NO	
Comment: we are 5% (1 child) away from meeting the target.		

Total number and percentage of girls in Year 9, 2021, who are At or Above expectation in the end of year OTJ.	Number 13	% 100
Are 90% or more of girls in Year 9, 2021 At or Above	YES / NO	
Comment: We exceeded the target by 10%.		

Total number and percentage of girls in Year 7, 2021, who are At or Above expectation in the end of year OTJ.	Number 20	% 100
Are 85% or more of girls in Year 7, 2021 At or Above	YES / NO	
Comment: We exceeded the target by 15%.		

Our aim was to halve the number of students 'Below' compared to 2020 and maintain no 'Well Below'.

- We have achieved the target to maintain no Well Below students for all Year 5,7,9 girls.
- We have achieved the target to half the number of students Below for Years 7,9 girls.



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# TARGET TWO

85% of Year 9 students in  
2021 to be at or above

Total number and percentage of pupils in Year 9, 2021, who are at or above expectation in the end of year OTJ.	Number 22	% 100
Are 85% or more of pupils in Year 9, 2021 at or above	YES / NO	
Comment  We exceeded the target of 85% of the Year 9 reaching at or above by 15%.		





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# TARGET THREE

85% of Māori and Pasifika to be at or above

Total number and percentage of pupils who identify as Māori ACS, 2021, who are in year 2 and above who are at or above expectation in the end of year OTJ.	Number 12	% 80
Are 85% or more of all pupils who identify as Māori ACS, 2021, in year 2 and above at or above?	YES / NO	
Comment: With a small cohort number, it is worth noting that we are short of the target by less than one student (0.75).		

Total number and percentage of pupils who identify as Pasifika ACS, 2021, who are in year 2 and above who are at or above expectation in the end of year OTJ.	Number 11	% 84
Are 85% or more of all pupils who identify as Pasifika ACS, 2021, in year 2 and above at or above?	YES / NO	
Comment: With a small cohort number, it is worth noting that we are short of the target by less than one student (0.13).		



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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.

Across the school we did see:

15 children move up to their curriculum level.

11 children did not shift (meaning they may have still achieved a year's progress in 2021, but did not make accelerated progress).

3 children who went down (did not achieve a year's progress).





# POSSIBLE AREAS OF FOCUS 2022

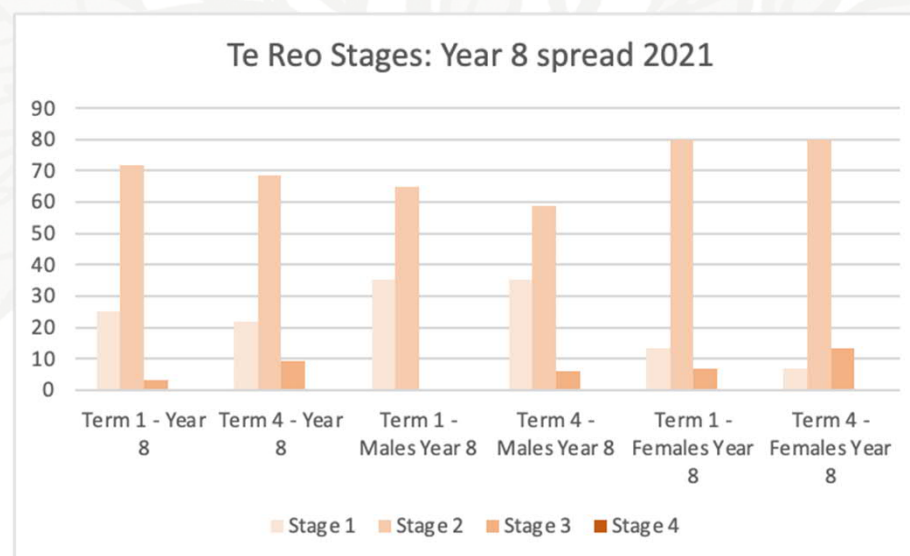
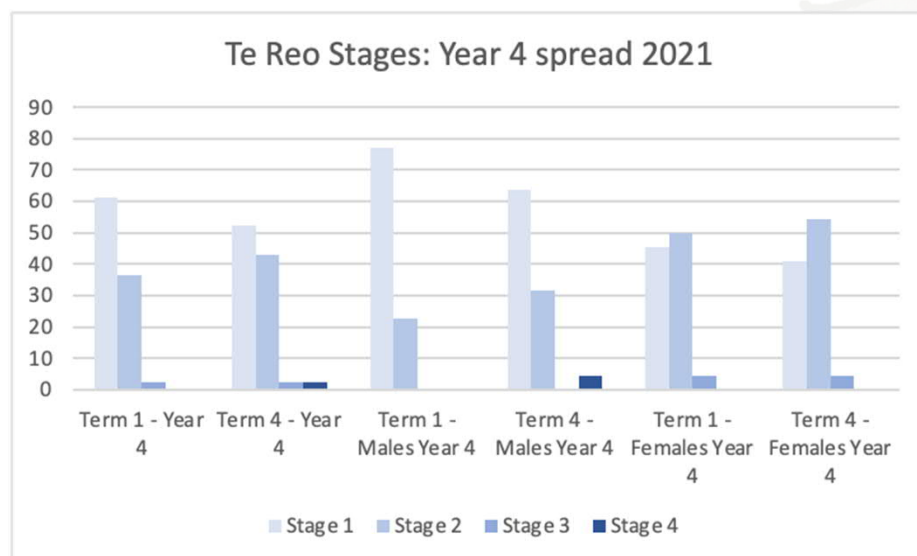


- Continue the Year 5 and 6 (2022) targeted basic facts programme, and expand it into Years 3 and 4 (2022), to prevent the downward shift of at achievement expected by students in Year 4 (2022 and 2023)
- Make a shift in OTJs of the Year 7 (2022) males to a level more equivalent to the females at the same level. This would be an aim to shift the Year 7 (2022) males to at least 85% at or above.
- Make a positive shift in the OTJs of the seven males who are well below in Years 2-10 - resulting in a move of at least half of the students from well below to below or better – this will require accelerated progress.
- Work towards a reversal in the trend of Māori and Pasifika students falling into the below average category for PATs which is at odds with their OTJ data.

# LOOKING DEEPER — TE REO

In 2021 we administered for the first time the NCER Te Reo Māori assessment at Year 4 and Year 8, 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. Our first year results are recorded below.

Overall we see positive shift from the years teaching as well as increased knowledge for older pupils. This is a good platform to grow from. More detailed data will develop over time.



# LOOKING DEEPER — FOSTERING STRENGTHS

## Fostering Strengths 2021

The vision = 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, as the Middle School options programme caters well to strengths and interests of our older students.

## Looking forward 2022:

- Further alignment of FS Programmes with the school vision
- Make better use of parent identification of giftings (e.g. start of year surveys)
- Look more closely at the STEM (Science, Technology, Engineering, Mathematics)
- Providing for students who show advanced digital skills
- Further develop of the definition of “Giftedness” from a Māori and Pasifika perspective to be more culturally inclusive



# LOOKING DEEPER – FOSTERING STRENGTHS

## Opportunities 2021

- |   |                          |
|---|--------------------------|
| ✎ Huritini Community Council -Yr 6 – 8          | ✎ Drama – Yr 3-4, Yr 5-6 |
| ✎ Choir – Yr 3-9                                | ✎ Literacy – Yr 5-6      |
| ✎ Mathematics Yr 5-6, Yr 3-4                    | ✎ Touch Rugby – Yr 3-4   |
| ✎ Otago Problem Solving Mathematics -<br>Yr 6-8 | ✎ Building – Yr 3-6      |
| ✎ Visual Art - Yr 5-6                           | ✎ Prayer – Yr 1-2        |
| ✎ Dance – Yr 1-2, Yr 3-4                        | ✎ French – Yr 3/4        |
|   | ✎ Chess Club - Yr 4-6    |

2021 = 116 pupils throughout the year in Fostering Strengths groups

# LOOKING DEEPER - ELL

## English Language Learners 2021

Number of Ministry of Education (MOE) funded learners =

- 26 migrant, 44 NZ born
- 15 Middle School, 55 Primary school

70

Languages spoken at home:

- Mandarin (59%),
- Shona,
- Portuguese,
- Tagalog,
- Korean,
- Tongan,
- Khmer,
- Indonesian,
- Cantonese,
- Japanese,
- Afrikaans



# LOOKING DEEPER - ELL

Assessment data: progress shown within a two year period (2019 to 2021)

Of the 47 identified ELL students (Year 2 and above) in 2019,

83% (39/47) are at or above in reading at EOY 2021

79% (37/47) are at or above in writing at EOY 2021

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	
ORS funded students, includes 3 periods per week of specialist teaching in a 1:1 situation for each child to adapt the programme in Literacy and Mathematics	5	4	ORS : (Ongoing Resourcing Scheme) funding covering children with significant needs to be supported for anything from 13 to 18 hours of support.
MoE funded – health/speech etc	5	3	
Individual Education Plan (IEP) in place	6	7	IEP: Individual Education Plan, reviewed twice yearly in conjunction with parent, MoE, teachers to set achievable goals which are intended to give the child the best opportunity to extend their learning.
RTLB funded (part year)	2	1	RTLB: Resource Teacher of Learning and Behaviour:
School funded individuals	3	5	Teacher Aide support in classrooms.
Learning Support Profiles and Health Plan	29 11	30 13	Learning Support Profile: largely to support teachers with information that may best work for a child who is struggling within the classroom.
Reading Recovery Monitoring of discontinued children	13	13	

# 2021 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

2021 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 is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$5864 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 160 pupils with additional support for aspects of physical activity for years 1 to 4 (an additional 162 students).



## INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AIDANFIELD CHRISTIAN SCHOOL'S FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

The Auditor-General is the auditor of Aidanfield Christian College (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 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

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

Our audit was completed on 31<sup>st</sup> May 2022. This is the date at which our opinion is expressed.

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

## Basis for our opinion

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

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

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

## Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board 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, Members of the Board of Trustees, Analysis of Variance and Kiwisport Reports, 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.



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