

ABERFELDY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number: 2330

Principal: Roger Moore

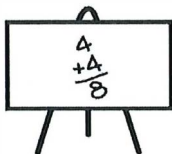
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ABERFELDY SCHOOL

Annual Report - For the year ended 31 December 2020

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Aberfeldy School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Jim Brown

Full Name of Board Chairperson

Roger Barry Moore

Full Name of Principal

[Signature]

Signature of Board Chairperson

[Signature]

Signature of Principal

31 May 2021

Date:

31 May 2021

Date:

Aberfeldy School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

		2020	2020 Budget	2019
	Notes	Actual \$	(Unaudited) \$	Actual \$
Revenue				
Government Grants	2	456,470	422,500	448,143
Locally Raised Funds	3	13,520	16,100	33,902
Interest income		575	1,000	1,530
Gain on Sale of Property, Plant and Equipment		-	-	1,800
		<hr/> 470,565	<hr/> 439,600	<hr/> 485,375
Expenses				
Locally Raised Funds	3	6,220	4,500	5,715
Learning Resources	4	209,719	214,300	226,635
Administration	5	54,873	45,550	42,776
Finance		792	-	955
Property	6	128,091	116,100	124,150
Depreciation	7	23,479	13,450	18,173
Transport		22,661	45,000	49,537
		<hr/> 445,835	<hr/> 438,900	<hr/> 467,941
Net Surplus / (Deficit) for the year		24,730	700	17,434
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<hr/> <hr/> 24,730	<hr/> <hr/> 700	<hr/> <hr/> 17,434

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

Aberfeldy School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		183,390	183,390	164,666
Total comprehensive revenue and expense for the year		24,730	700	17,434
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	(10,557)	1,290
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9		-	-	-
Equity at 31 December	20	208,120	173,533	183,390
Retained Earnings		208,120	173,533	183,390
Reserves		-	-	-
Equity at 31 December		208,120	173,533	183,390

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.

Aberfeldy School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	8	176,913	80,000	129,920
Accounts Receivable	9	22,881	12,000	13,713
GST Receivable		3,434	4,791	4,791
Prepayments		522	845	845
		<u>203,750</u>	<u>97,636</u>	<u>149,269</u>
Current Liabilities				
Accounts Payable	11	24,109	20,000	21,347
Finance Lease Liability - Current Portion	13	4,112	3,485	4,123
Funds held for Capital Works Projects	14	48,972	-	47,629
		<u>77,193</u>	<u>23,485</u>	<u>73,099</u>
Working Capital Surplus/(Deficit)		<u>126,557</u>	<u>74,151</u>	<u>76,170</u>
Non-current Assets				
Property, Plant and Equipment	10	104,379	118,083	126,533
		<u>104,379</u>	<u>118,083</u>	<u>126,533</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	22,816	18,701	15,951
Finance Lease Liability	13	-	-	3,362
		<u>22,816</u>	<u>18,701</u>	<u>19,313</u>
Net Assets		<u>208,120</u>	<u>173,533</u>	<u>183,390</u>
Equity	20	<u>208,120</u>	<u>173,533</u>	<u>183,390</u>

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

Aberfeldy School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		170,343	145,500	188,901
Locally Raised Funds		13,520	16,100	33,902
Goods and Services Tax (net)		1,357	-	(8,264)
Payments to Employees		(64,004)	(85,000)	(72,714)
Payments to Suppliers		(70,651)	(70,891)	(70,584)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(792)	-	(955)
Interest Received		575	1,000	1,530
Net cash from/(to) Operating Activities		50,348	6,709	71,816
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	1,800
Purchase of Property Plant & Equipment (and Intangibles)		(1,325)	(5,000)	(48,954)
Net cash from/(to) Investing Activities		(1,325)	(5,000)	(47,154)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	1,290
Finance Lease Payments		(3,373)	(4,000)	(2,757)
Painting contract payments		-	-	-
Funds Held for Capital Works Projects		1,343	(47,629)	46,379
Net cash from/(to) Financing Activities		(2,030)	(51,629)	44,912
Net increase/(decrease) in cash and cash equivalents		<u>46,993</u>	<u>(49,920)</u>	<u>69,574</u>
Cash and cash equivalents at the beginning of the year	8	129,920	129,920	60,346
Cash and cash equivalents at the end of the year	8	<u>176,913</u>	<u>80,000</u>	<u>129,920</u>

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.

Aberfeldy School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Aberfeldy 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 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 10.

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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

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 Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

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

f) 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.

g) 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.

h) 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.

i) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets
Furniture and equipment
Information and communication technology
Motor vehicles
Leased assets held under a Finance Lease
Library resources

20–50 years
5–10 years
5 years
5 years
Term of Lease
12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. 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.

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 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 due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

m) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

n) 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.

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.

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.

o) 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.

p) Budget Figures

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

q) 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	78,008	90,500	92,017
Teachers' Salaries Grants	197,408	190,000	191,805
Use of Land and Buildings Grants	92,725	87,000	87,265
Other MoE Grants	87,451	55,000	76,065
Other Government Grants	878	-	991
	<u>456,470</u>	<u>422,500</u>	<u>448,143</u>

The school has opted in to the donations scheme for this year. Total amount received was \$4,500.

Other MOE Grants total includes additional COVID-19 funding totalling \$18,300 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations	-	1,500	18,996
Activities	743	5,000	6,728
Fundraising	-	1,000	930
Other Revenue	12,777	8,600	7,248
	<u>13,520</u>	<u>16,100</u>	<u>33,902</u>
Expenses			
Activities	31	1,500	3,718
Fundraising (Costs of Raising Funds)	-	-	227
Other Locally Raised Funds Expenditure	6,189	3,000	1,770
	<u>6,220</u>	<u>4,500</u>	<u>5,715</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>7,300</u>	<u>11,600</u>	<u>28,187</u>

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	7,510	6,800	8,582
Employee Benefits - Salaries	200,526	205,000	217,974
Staff Development	1,683	2,500	79
	<u>209,719</u>	<u>214,300</u>	<u>226,635</u>

5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	3,520	3,300	3,420
Board of Trustees Fees	3,685	2,000	1,585
Board of Trustees Expenses	96	250	748
Communication	1,034	1,250	1,270
Consumables	580	750	824
Operating Lease	1,771	2,000	793
Other	7,393	6,000	4,110
Employee Benefits - Salaries	31,594	24,000	25,168
Insurance	1,000	1,800	958
Service Providers, Contractors and Consultancy	4,200	4,200	3,900
	54,873	45,550	42,776

6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	430	750	1,124
Consultancy and Contract Services	-	-	4,607
Cyclical Maintenance Provision	6,865	2,750	2,751
Grounds	11,420	3,500	6,529
Heat, Light and Water	5,074	5,100	4,999
Repairs and Maintenance	2,804	2,000	2,050
Use of Land and Buildings	92,725	87,000	87,265
Employee Benefits - Salaries	8,773	15,000	14,825
	128,091	116,100	124,150

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Buildings - School	1,957	700	1,957
Furniture and Equipment	1,761	700	1,507
Motor Vehicles	15,699	8,000	10,527
Leased Assets	4,019	4,000	4,132
Library Resources	43	50	50
	23,479	13,450	18,173

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Bank Current Account	9,139	10,000	8,410
Bank Call Account	145,652	55,000	105,782
Short-term Bank Deposits	22,122	15,000	15,728
Cash and cash equivalents for Statement of Cash Flows	176,913	80,000	129,920

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

Of the \$176,913 Cash and Cash Equivalents, \$48,972 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan.

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Banking Staffing Underuse	8,283	-	-
Teacher Salaries Grant Receivable	14,598	12,000	13,713
	22,881	12,000	13,713
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	22,881	12,000	13,713
	22,881	12,000	13,713

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Land	10,000	-	-	-	-	10,000
Buildings	50,465	-	-	-	(1,957)	48,508
Furniture and Equipment	6,910	1,325	-	-	(1,761)	6,474
Information and Communication Technology	-	-	-	-	-	-
Motor Vehicles	52,024	-	-	-	(15,699)	36,325
Leased Assets	6,788	-	-	-	(4,019)	2,769
Library Resources	346	-	-	-	(43)	303
Balance at 31 December 2020	126,533	1,325	-	-	(23,479)	104,379

The net carrying value of equipment held under a finance lease is \$2,769 (2019: \$6,788)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Land	10,000	-	10,000
Buildings	78,748	(30,240)	48,508
Furniture and Equipment	36,321	(29,847)	6,474
Information and Communication Technology	-	-	-
Motor Vehicles	78,495	(42,170)	36,325
Leased Assets	12,069	(9,300)	2,769
Library Resources	8,392	(8,089)	303
Balance at 31 December 2020	224,025	(119,646)	104,379

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2019						
Land	10,000	-	-	-	-	10,000
Buildings	52,422	-	-	-	(1,957)	50,465
Furniture and Equipment	3,795	4,622	-	-	(1,507)	6,910
Information and Communication Technology	-	-	-	-	-	-
Motor Vehicles	18,219	44,332	-	-	(10,527)	52,024
Leased Assets	10,920	-	-	-	(4,132)	6,788
Library Resources	396	-	-	-	(50)	346
Balance at 31 December 2019	95,752	48,954	-	-	(18,173)	126,533

The net carrying value of equipment held under a finance lease is \$6,788 (2018: \$10,920)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2019			
Land	10,000	-	10,000
Buildings	78,748	(28,283)	50,465
Building Improvements	-	-	-
Furniture and Equipment	37,751	(30,841)	6,910
Information and Communication Technology	1,365	(1,365)	-
Motor Vehicles	86,051	(34,027)	52,024
Leased Assets	13,406	(6,618)	6,788
Library Resources	8,392	(8,046)	346
Balance at 31 December 2019	235,713	(109,180)	126,533

11. Accounts Payable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operating Creditors	896	5,000	3,112
Accruals	6,998	3,000	2,905
Banking Staffing Overuse	1,617	-	1,617
Employee Entitlements - Salaries	14,598	12,000	13,713
Employee Entitlements - Leave Accrual	-	-	-
	<u>24,109</u>	<u>20,000</u>	<u>21,347</u>
Payables for Exchange Transactions	24,109	20,000	21,347
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>24,109</u>	<u>20,000</u>	<u>21,347</u>

The carrying value of payables approximates their fair value.

12. Provision for Cyclical Maintenance

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Provision at the Start of the Year	15,951	15,951	13,200
Increase/ (decrease) to the Provision During the Year	6,865	2,750	2,751
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>22,816</u>	<u>18,701</u>	<u>15,951</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	22,816	18,701	15,951
	<u>22,816</u>	<u>18,701</u>	<u>15,951</u>

13. Finance Lease Liability

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	4,382	3,485	4,123
Later than One Year and no Later than Five Years	-	-	3,362
Later than Five Years	-	-	-
	<u>4,382</u>	<u>3,485</u>	<u>7,485</u>

14. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Outdoor Space	<i>completed</i>	47,629	-	47,629	-	-
Pool	<i>in progress</i>	-	37,228	20,972	-	16,256
Room 1/7 Refurbishment	<i>in progress</i>	-	34,471	14,133	-	20,338
Spouting/Drainage	<i>in progress</i>	-	12,378	-	-	12,378
Totals		47,629	84,077	82,734	-	48,972

Represented by:

Funds Held on Behalf of the Ministry of Education

48,972

Funds Due from the Ministry of Education

-

48,972

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
Outdoor Space	<i>in progress</i>	-	(75,490)	27,861	-	47,629
Building	<i>in progress</i>	1,250	-	1,250	-	-
Totals		1,250	(75,490)	29,111	-	47,629

15. 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.

16. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	3,685	1,585
Full-time equivalent members	0.05	0.04
<i>Leadership Team</i>		
Remuneration	79,971	111,792
Full-time equivalent members	1.00	1.00
Total key management personnel remuneration	83,656	113,377
Total full-time equivalent personnel	1.05	1.04

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	0-10	100-110
Benefits and Other Emoluments	0-1	3-4
Termination Benefits	-	-

Principal 2

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	70-80	-
Benefits and Other Emoluments	0-1	-
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
0	0.00	0.00
	0.00	0.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2020** (Contingent liabilities and assets at **31 December 2019**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, 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. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

19. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- (a) \$Contract for Spouting and Drainage to be completed in 2021, which will be fully funded by the Ministry of Education. \$12,377 has been received of which \$0 has been spent on the project to date; and
- (b) \$Contract for Classroom Upgrade to be completed in 2021, which will be fully funded by the Ministry of Education. \$34,471 has been received of which \$14,133 has been spent on the project to date; and
- (c) \$Contract for Pool and landscaping to be completed in 2021, which will be fully funded by the Ministry of Education. \$37,229 has been received of which \$20,972 has been spent on the project to date; and

(Capital commitments as at 31 December 2019)

- (a) \$83,877.53 contract for Outdoor Teaching Space to be completed in 2020, which will be fully funded by the Ministry of Education. \$75,490 has been received of which \$27,861 has been spent on the project to date.

(b) Operating Commitments

As at 31 December 2020 there are no operating commitments.(2019: Nil)

20. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	176,913	80,000	129,920
Receivables	22,881	12,000	13,713
Total Financial assets measured at amortised cost	199,794	92,000	143,633

Financial liabilities measured at amortised cost

Payables	24,109	20,000	21,347
Finance Leases	4,112	3,485	7,485
Total Financial Liabilities Measured at Amortised Cost	28,221	23,485	28,832

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF ABERFELDY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

The Auditor-General is the auditor of Aberfeldy School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants Limited, 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 19, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 31 May 2021. 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.



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Responsibilities of the Board for the financial statements

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

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.



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- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Board of Trustees schedule, Analysis of Variance and Kiwisport Statement, included as appendices 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.



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SILKS AUDIT
Chartered Accountants Ltd



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

Talia Anderson-Town
Silks Audit Chartered Accountants Ltd
Whanganui, New Zealand

Date: 31 May 2021



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Analysis of Variance Reporting Health 2020

School Name:	ABERFELDY SCHOOL	School Number:	2330
Strategic Aim:	<ul style="list-style-type: none"> Aberfeldy School will provide an environment that is physically and emotionally safe and supports the well-being of our school community. 		
Annual Aim:	<ul style="list-style-type: none"> To lift the wellbeing of all students at Aberfeldy School 		
Target:	<ul style="list-style-type: none"> Aberfeldy School will provide a physically and emotionally safe environment for all students so that they can experience success in all that they do. Grow the wellbeing of all students through embedding 'The Zones of Regulation' programme which was introduced in 2019 and implement mindfulness and calming programmes. 		
Baseline Data:	<ul style="list-style-type: none"> Student and staff voice Teacher anecdotal notes. Comments from support agencies during 2019. Student stand downs and suspensions in 2019. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Values and expectations were taught daily • Reward tokens were introduced to reinforce positive behaviour and following the school values • Standardised behaviour reporting forms were used and linked to SMS • Behaviour Management Plan was put in place and consistently followed • Clear consequences were put in place and consistently followed • Parents and whanau were advised of any incidents and support sought from whanau in following up consequences • Local kaumatua attended school regularly to provide students with a sense of belonging and increased well-being in a Maori context 	<ul style="list-style-type: none"> • Hugely successful year with major increase in students displaying expected behaviour and following the school CHEER values • Students were more settled with less disruption in class • Students worked collaboratively to earn rewards for whole of class • BOT, parents and whanau all supported the Behaviour Management plan • Maori students embraced their culture and increased their personal self worth and confidence • Stand- downs decreased by nearly 1000% - with only 2 stand-downs being recorded for the year 	<ul style="list-style-type: none"> • Positive results obtained through the consistent teaching and reinforcement of the new values and expectations • Lower student numbers • More whanau support 	<ul style="list-style-type: none"> • Introduce new REAL Values for 2021 • Aim to eliminate stand-downs • Continue to work towards increasing students well-being and self-worth • Encourage participation in Te Reo and Kapa Haka • Community consultation on health and well-being issues • Students and staff to learn and consistently implement fundamentals of PB4L • Work with local agencies to provide support for any identified priority students and involve whanau with the processes • Run Keeping Ourselves Safe, Life Education and other programmes to promote student well-being
Planning for next year:			
Work with external agencies to provide support as needed.			

Analysis of Variance Reporting Reading 2020

School Name:	ABERFELDY SCHOOL	School Number:	2330
Strategic Aim:	<ul style="list-style-type: none"> Improve outcomes for all students, particularly Māori/Pasifika and children with special needs. Accelerate progress of all students. 		
Annual Aim:	<ul style="list-style-type: none"> To increase the number of students achieving at or above the expected level by December 2020. 		
Target:	<ul style="list-style-type: none"> At least 90 % of students at Aberfeldy School will be at or above the expected level for students of their age by December 2020. All students will show accelerated progress in reading by December 2020. 		
Baseline Data:	<p>Analysis of the data from December 2019 and February 2020 showed the need to</p> <ul style="list-style-type: none"> Focus on students who have not made sufficient progress in reading. Focus on Maori students who are achieving below their peers. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • All students were assessed at the beginning of Term 2 to readjust baseline data to ensure priority was given to the students who needed it most • Worked with RTLB to identify and purchase the recommended resources for priority learners • Explicit daily teaching of the Phonemic Awareness programme • Individual reading was undertaken every day • Encouraged parent / whanau participation in reading programmes to support students at home 	<ul style="list-style-type: none"> • 50% of students were Well Below at the start of Term Two. By the end of Term Four 30% remained Well Below with these students making less than one year's progress • 66% of the students that made less than a year's progress increased 6 levels in reading over the three terms • 20% of students improved from Well Below to Below • 50% of students were At the expected level by the end of Term Four • 70% of the students made a year or more progress in the three terms. 	<ul style="list-style-type: none"> • Baseline data and annual targets were unreasonable with changes in leadership, Covid 19 and changes to the actual school roll • Of the students that made less than a year's progress, 33% of this group were identified as Priority Learners • New entrant students are arriving with little to no previous letter or word recognition 	<ul style="list-style-type: none"> • In 2021 we will focus on new entrant / early year learners to increase their reading knowledge • The Structured Literacy programme will be implemented across all levels • Additional one on one time will be given to priority students • Programmes and resources will be reviewed and purchased if needed for new entrants • Additional support will be sought through RTLB for the identified priority learners
Planning for next year:			
<p>Decodable texts and Liz Kane Literacy will be implemented. The Board will provide additional Teacher time if required (supplemented through OPS grant).</p> <p>Regular reporting of credible data, showing student progress towards meeting set targets, will be tabled in plain English to the Board of Trustees at meetings throughout the year.</p>			

Analysis of Variance Reporting Writing 2020



School Name:	ABERFELDY SCHOOL	School Number:	2330
Strategic Aim:	<ul style="list-style-type: none"> Improve outcomes for all students, particularly Māori/Pasifika and children with special needs. Accelerate progress of all students. 		
Annual Aim:	<ul style="list-style-type: none"> Increase the number of students achieving at or above the expected levels 		
Target:	<ul style="list-style-type: none"> At least 90 % students will be writing at or above the expected level by December 2020. Students who have been identified show accelerated progress by December 2020. 		
Baseline Data:	<p>Analysis of the writing data from December 2019 and February 2020 showed the need to</p> <ul style="list-style-type: none"> Focus on identified students (including special needs students) who have not made enough progress. Focus on accelerating all student's writing achievement 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Worked with RTLB to implement the Structured Literacy programme • Worked with local elders to engage student writing related to students culture • Worked with students to identify topics of interest • Writing became a focus of everyday classroom practice, working step by step with students to guide them through different writing tasks using scaffolding and templates • Identified priority learners received additional one on one teaching time • Classes were combined for students to work together • Assistive technology was introduced for high priority students 	<ul style="list-style-type: none"> • At the start of Term Two 90% of students were Well Below with 10% of students being Below. • By the end of Term Four only 30% of students remained Well Below with 60% at Below and 10% achieving AT the expected level • With deliberate teaching of writing skills students became more confident in their writing ability • Identified Priority Learners made more than one years progress increasing their skill base • 70% of students made one years progress in three terms; 30% made more than one years progress in three terms 	<ul style="list-style-type: none"> • Baseline data was not reliable after the Covid 19 lockdown period • Changes in the school role altered the baseline data • With a change in leadership all students were re-tested to reflect accurate baseline data • Change in staffing positions in the first term was disruptive and unsettling to the students learning. • Deliberate teaching of the curriculums learning intentions provided students with a greater range of skills 	<ul style="list-style-type: none"> • In 2021 we will continue with the Structured Literacy programme as this has shown that decoding skills are being transferred to writing • Small group teaching and double dosing the writing focus to improve overall skill level
Planning for next year:			
<p>Writing will be included in the “Successful Progress” Goal of the 2021 Charter where we will aim to improve students’ progress in writing, with all students making at least one year’s progress. This will be achieved through the daily use of Structured Literacy Programme and focussed teaching programmes using Liz Kane literacy and spelling programmes. PLD will be provided for the Principal and Teacher Aide to work with high priority students. PACT and the writing learning progressions are the focus of 2021 teacher professional development.</p>			

KIWI SPORT FUNDING 2020



Kiwi Sport is a Government funding initiative to support students' participation in organised sport.

In 2020 Aberfeldy School received a total of \$ 193.45 excluding GST.

This funding was spent on children attending swimming in Wanganui (travel and entry to swimming pools); Whanganui Gym Club and Mitre 10 Tough Kids.

Being a small rural school we see it as very important that our students are able to attend, and compete in, a wide range of sporting events with other students of a similar age and ability, giving them the opportunity to participate in sports that they may not normally have the chance to take part in.

Signed:

A handwritten signature in blue ink, appearing to be 'R. Moore', is written over a horizontal line.

Roger Moore – Principal Aberfeldy School

15th December 2020



Aberfeldy School Board of Trustees 2020

Staff Member	Position	How Position Gained	Occupation	Term Expires
Roger Moore	Principal	n/a		
Raewyn Saunders-Loder	Secretary	n/a		
Jim Brown	Chairperson	Elected	Technical Officer	May 2022
Alistair King	Trustee	Elected	Father	Removed Dec 2020
Rebekah Brown	Trustee	Elected	Administrator	May 2022
Beverley Teua	Staff Rep	Elected	Teacher	May 2022
Michelle Doughty	Trustee	Co-opted 6 April 2020	Office Admin	May 2022
Jack Falwasser	Trustee	Co-opted 6 April 2020	DOC Worker	May 2022