

ABERFELDY SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 2330

Principal: Roger Moore

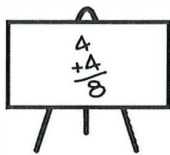
School Address: 2317 Parapara Road, Aberfeldy 4573

School Postal Address: 2317 Parapara Road, Aberfeldy 4573

School Phone: 06 342 5757

School Email: aberfeldy.class@xtra.co.nz

Accountant / Service Provider:



**EDUCATION
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ABERFELDY SCHOOL

Annual Report - For the year ended 31 December 2021

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	Kiwisport
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Aberfeldy School

Statement of Responsibility

For the year ended 31 December 2021

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

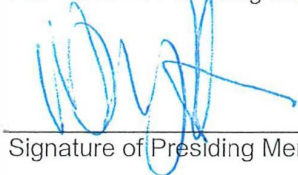
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Michelle Doughty

Full Name of Presiding Member



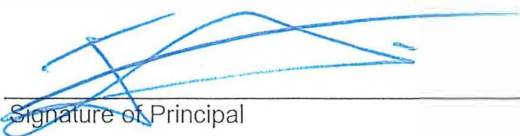
Signature of Presiding Member

17/08/2022

Date:

Josh Paton

Full Name of Principal



Signature of Principal

17/08/2022

Date:

Aberfeldy School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	384,213	414,450	456,470
Locally Raised Funds	3	15,856	10,000	13,520
Interest Income		215	500	575
		400,284	424,950	470,565
Expenses				
Locally Raised Funds	3	13,240	4,000	6,220
Learning Resources	4	186,372	213,800	209,719
Administration	5	70,229	51,800	54,873
Finance		270	-	792
Property	6	88,610	112,600	128,091
Depreciation	9	20,032	13,750	23,479
Transport		23,820	29,000	22,661
		402,573	424,950	445,835
Net Surplus / (Deficit) for the year		(2,289)	-	24,730
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(2,289)	-	24,730

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		208,120	206,313	183,390
Total comprehensive revenue and expense for the year		(2,289)	-	24,730
Capital Contributions from the Ministry of Education				
Contribution - Te Mana Tuhono Program		7,453	-	-
Equity at 31 December		213,284	206,313	208,120
Retained Earnings		213,284	206,313	208,120
Reserves		-	-	-
Equity at 31 December		213,284	206,313	208,120

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	142,504	146,663	176,913
Accounts Receivable	8	12,963	12,000	22,881
GST Receivable		1,374	2,400	3,434
Funds due for Capital Works Projects	13	1,623	-	-
Prepayments		5,988	1,000	522
		164,452	162,063	203,750
Current Liabilities				
Accounts Payable	10	16,559	26,000	24,109
Provision for Cyclical Maintenance	11	3,401	-	-
Finance Lease Liability	12	-	4,000	4,112
Funds held for Capital Works Projects	13	-	-	48,972
		19,960	30,000	77,193
Working Capital Surplus/(Deficit)		144,492	132,063	126,557
Non-current Assets				
Property, Plant and Equipment	9	91,800	106,250	104,379
Intangible Assets		-	-	-
		91,800	106,250	104,379
Non-current Liabilities				
Provision for Cyclical Maintenance	11	23,008	26,000	22,816
Finance Lease Liability	12	-	6,000	-
		23,008	32,000	22,816
Net Assets		213,284	206,313	208,120
Equity		213,284	206,313	208,120

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		135,703	131,450	170,343
Locally Raised Funds		15,856	10,000	13,520
Goods and Services Tax (net)		2,060	-	1,357
Payments to Employees		(66,286)	(64,500)	(64,004)
Payments to Suppliers		(65,429)	(50,700)	(70,651)
Interest Paid		(270)	-	(792)
Interest Received		(1,336)	500	575
Net cash from/(to) Operating Activities		20,298	26,750	50,348
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		-	(5,000)	(1,325)
Net cash from/(to) Investing Activities		-	(5,000)	(1,325)
Cash flows from Financing Activities				
Finance Lease Payments		(4,112)	(4,000)	(3,373)
Funds Administered on Behalf of Third Parties		(50,595)	(48,000)	1,343
Net cash from/(to) Financing Activities		(54,707)	(52,000)	(2,030)
Net increase/(decrease) in cash and cash equivalents		(34,409)	(30,250)	46,993
Cash and cash equivalents at the beginning of the year	7	176,913	176,913	129,920
Cash and cash equivalents at the end of the year	7	142,504	146,663	176,913

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 2021

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 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.

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 11.

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 9.



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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. 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. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants

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

Donations, Gifts and Bequests

Donations, gifts and bequests are 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) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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

h) 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.

i) 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.

j) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 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

k) 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 is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

l) 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 and finance lease liability. All of these financial liabilities are categorised as 'financial liabilities measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

m) 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.

n) Budget Figures

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



o) 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 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	98,728	73,450	78,008
Teachers' Salaries Grants	164,108	195,000	197,408
Use of Land and Buildings Grants	66,618	88,000	92,725
Other MoE Grants	26,763	7,000	31,537
Transport grants	27,996	51,000	55,914
Other Government Grants	-	-	878
	<u>384,213</u>	<u>414,450</u>	<u>456,470</u>

The school has opted in to the donations scheme for this year. Total amount received was \$1,950: (2020 \$4,500).

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	500	1,500	-
Fees for Extra Curricular Activities	3,567	-	743
Other Revenue	11,789	8,500	12,777
	<u>15,856</u>	<u>10,000</u>	<u>13,520</u>
Expenses			
Extra Curricular Activities Costs	2,284	1,000	31
Other Locally Raised Funds Expenditure	10,956	3,000	6,189
	<u>13,240</u>	<u>4,000</u>	<u>6,220</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>2,616</u>	<u>6,000</u>	<u>7,300</u>

The school has opted in to the donations scheme for this year. Total amount received was \$1,950: 2020 \$4,500).

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	4,635	6,800	7,510
Employee Benefits - Salaries	180,383	205,500	200,526
Staff Development	1,354	1,500	1,683
	<u>186,372</u>	<u>213,800</u>	<u>209,719</u>



5. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	3,805	3,300	3,520
Board Fees	3,095	2,000	3,685
Board Expenses	-	250	96
Communication	1,148	1,000	1,034
Consumables	353	750	580
Operating Lease	1,235	2,000	1,771
Healthy Lunches	19,805	-	-
Other	5,173	7,500	7,393
Employee Benefits - Salaries	29,953	29,000	31,594
Insurance	1,462	1,800	1,000
Service Providers, Contractors and Consultancy	4,200	4,200	4,200
	<u>70,229</u>	<u>51,800</u>	<u>54,873</u>

6. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	620	750	430
Cyclical Maintenance Provision	3,593	2,750	6,865
Grounds	5,045	4,000	11,420
Heat, Light and Water	4,273	5,100	5,074
Repairs and Maintenance	554	2,000	2,804
Use of Land and Buildings	66,618	88,000	92,725
Employee Benefits - Salaries	7,907	10,000	8,773
	<u>88,610</u>	<u>112,600</u>	<u>128,091</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.

7. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	122,304	146,663	154,791
Short-term Bank Deposits	20,200	-	22,122
Cash and cash equivalents for Statement of Cash Flows	<u>142,504</u>	<u>146,663</u>	<u>176,913</u>

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

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Banking Staffing Underuse	1,551	-	8,283
Teacher Salaries Grant Receivable	11,412	12,000	14,598
	12,963	12,000	22,881
Receivables from Exchange Transactions	1,551	-	-
Receivables from Non-Exchange Transactions	11,412	12,000	22,881
	12,963	12,000	22,881

9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Land	10,000	-	-	-	-	10,000
Building Improvements	48,508	-	-	-	(1,957)	46,551
Furniture and Equipment	6,474	-	-	-	(1,849)	4,625
Information and Communication Technology	-	7,453	-	-	-	7,453
Motor Vehicles	36,325	-	-	-	(13,419)	22,906
Leased Assets	2,769	-	-	-	(2,769)	-
Library Resources	303	-	-	-	(38)	265
Balance at 31 December 2021	104,379	7,453	-	-	(20,032)	91,800

The net carrying value of equipment held under a finance lease is \$Nil (2020: \$2,769)

The net carrying value of motor vehicles held under a finance lease is \$000 (2020: \$000)

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Land	10,000	-	10,000	10,000	-	10,000
Building Improvements	78,748	(32,197)	46,551	78,748	(30,240)	48,508
Furniture and Equipment	33,865	(29,240)	4,625	36,321	(29,847)	6,474
Information and Communication T	7,453	-	7,453	-	-	-
Motor Vehicles	78,495	(55,589)	22,906	78,495	(42,170)	36,325
Leased Assets	12,069	(12,069)	-	12,069	(9,300)	2,769
Library Resources	8,392	(8,127)	265	8,392	(8,089)	303
Balance at 31 December	229,022	(137,222)	91,800	224,025	(119,646)	104,379

10. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	766	8,000	896
Accruals	3,978	6,000	6,998
Banking Staffing Overuse	403	-	1,617
Employee Entitlements - Salaries	11,412	12,000	14,598
	<u>16,559</u>	<u>26,000</u>	<u>24,109</u>
Payables for Exchange Transactions	16,559	26,000	24,109
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>16,559</u>	<u>26,000</u>	<u>24,109</u>

The carrying value of payables approximates their fair value.

11. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	22,816	22,816	15,951
Increase/ (decrease) to the Provision During the Year	3,593	2,750	6,865
Use of the Provision During the Year	-	(22,566)	-
Provision at the End of the Year	<u>26,409</u>	<u>3,000</u>	<u>22,816</u>
Cyclical Maintenance - Current	3,401	-	-
Cyclical Maintenance - Term	23,008	26,000	22,816
	<u>26,409</u>	<u>26,000</u>	<u>22,816</u>

12. 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	-	-	4,382
Later than One Year and no Later than Five Years	-	-	-
Later than Five Years	-	-	-
Future Finance Charges	-	-	-
	-	-	4,382
Represented by			
Finance lease liability - Current	-	4,000	4,112
Finance lease liability - Term	-	6,000	-
	-	10,000	4,112

13. Funds Held for Capital Works Projects

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

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Outdoor Space	-	1,602	1,602	-	-
Pool	16,256	2,400	18,274	-	382
Spouting/Drainage	12,378	1,798	14,176	-	-
Room 1/7 Refurbishment	20,338	1,789	22,127	-	-
SIP Playground	-	8,613	10,618	-	(2,005)
Totals	48,972	16,202	66,797	-	(1,623)

Represented by:

Funds Held on Behalf of the Ministry of Education	382
Funds Due from the Ministry of Education	(2,005)
	(1,623)

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



14. 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.

15. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,095	3,685
<i>Leadership Team</i>		
Remuneration	108,759	79,971
Full-time equivalent members	1	1
Total key management personnel remuneration	111,854	83,656

There are 5 members of the Board excluding the Principal. The Board had held 11 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 other matters including finance and property.

Principal 1

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	100-110	70-80
Benefits and Other Emoluments	1-2	0-1
Termination Benefits	-	-

Principal 2

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	-	0-10
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	2021 FTE Number	2020 FTE Number
100-110	-	-
	0.00	0.00

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

16. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

17. Contingencies

There are no contingent liabilities 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.

18. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

Nil

(Capital commitments at 31 December 2020: \$48,972)



(b) Operating Commitments

As at 31 December 2021 there are no operating commitments.(2020: Nil)

19. 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	142,504	146,663	176,913
Receivables	12,963	12,000	22,881
Total Financial assets measured at amortised cost	155,467	158,663	199,794

Financial liabilities measured at amortised cost

Payables	16,559	26,000	24,109
Finance Leases	-	10,000	4,112
Total Financial Liabilities Measured at Amortised Cost	16,559	36,000	28,221

20. Events After Balance Date

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

21. COVID 19 Pandemic on going implications

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.

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Aberfeldy School (the School). The Auditor-General has appointed me, Cameron 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 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 with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 17 August 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 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.
- 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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement included as appendices, and our auditor's report thereon.

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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.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand

Analysis of Variance Reporting Successful Progress

School Name:	Aberfeldy School	School Number:	2330
Strategic Aim:	Successful Progress		
Annual Aim:	To accelerate progress in learning through the school curriculum for all children so they can access and know their passions, talents and interests to develop successfully and remain happy and engaged in learning beyond Year 8.		
Target:	<ul style="list-style-type: none"> • All students to make one year's progress. • All students by 6 years old will have 100% letter recognition, formation and sounds knowledge. • Teachers to attend PacT PLD and moderate with our cluster. All teachers will understand how to use PacT and the writing framework learning progressions. • Build positive relationships and trust between staff, students and whanau. • We aim to have zero stand downs in 2021. • Aberfeldy staff and students will know and understand the school REAL values. All students will be able to recite and explain a REAL expectation from all nine settings. • Students will participate in the Enviro school programme as part of education for sustainability throughout the year. • Students will be taught to be reflective & be active participants in their own learning. • Unpack and develop shared behaviour expectations supported by a positive behaviour for learning framework. • Develop an Aberfeldy Local Curriculum 		
Baseline Data:	<ul style="list-style-type: none"> • Progress in Maths achievement over the full 2021 year showed 100% of students making at least one year's progress with 60% of those having made accelerated progress. 100% of students made one year's progress in Reading including 58% achieving accelerated growth. 88% of students made one year's progress in writing including 42% making accelerated growth. • 100% of six-year-old students have 100% letter recognition, formation and sounds knowledge that started the 2021 year at Aberfeldy school. • There were 2 students with Stand downs in 2021 		

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>
<p>Structured literacy was starting with the Junior students. Additional Teacher Aide time was allocated to assist these students. Planning was undertaken by all teaching staff and programmes broken down so that all teaching was streamlined. Regular meetings were held with staff to encourage and grow an open trusting relationship; whanau were invited in to the school to attend events and speak about their child's progress and ways to assist with their learning. With the everyday teaching of the REAL values and the expected behaviours, the students were aware of the expectations and were rewarded for upholding these. Early intervention and planned responses helped reduce incidents in both the playground and the classroom. RTLB was utilised with very positive results. The local Curriculum was reviewed in consultation with all teaching staff and with input from outside advisors, to help reflect the needs and culture of our school.</p>	<ul style="list-style-type: none"> • 50% of students are now achieving at or above across Reading writing and Maths • 90% of students have made one year's progress • 54% of students made acceleration across Reading writing and Maths • There were 2 students with a total of 4 stand downs. • Students have worked hard to achieve their goals and rewards which has been reflected through an overall improvement in student behaviour. • With set rules, expectations and consequences ALL students are more aware of their own actions and are taking responsibility for these. • PacT PLD was done via online courses and input was sought from other teaching professionals to assist with moderation. • As students began to see improvement in their own work they became more focused and engaged. 	<p>Some planned PLD and some student programmes were cancelled due to Covid 19 restrictions. With the school reducing to a sole charge principal situation not all planned PLD was able to be undertaken as relievers were not available.</p>	<p>The structured literacy programme will continue to be used with Junior Students and students requiring additional support as this has shown to be effective in the teaching of phonemic awareness.</p> <p>Funding will need to be sourced to enable the school to provide additional learning assistance where needed – eg. additional teacher aide hours / specific programmes.</p>
Planning for next year:			
<p>Continued staff PLD on structured literacy, PacT (writing focus) and PB4L. Continued individualised acceleration plans for those not achieving AT across reading, writing and maths.</p>			

Analysis of Variance Reporting Maximising Potential and Wellbeing



School Name:	Aberfeldy School	School Number:	2330
Strategic Aim:	Maximising Potential and Wellbeing.		
Annual Aim:	To ensure the wellbeing of our learners while maximising their potential.		
Target:	<ul style="list-style-type: none"> • Student well-being will be reviewed through gathering student voice about their learning • Ensure all students with identified special needs are catered for through identification, an adapted curriculum and support as evidenced in SENCO/IEP documentation. All priority students will have an IEP. • Priority learner needs have a prominent focus in planning and classroom delivery as evidenced by planning and teacher inquiry. We will inquire into gaining a greater knowledge of structured Literacy and PaCT through PLD. • Implement a programme of Sexuality Education to be taught across all year levels on an annual basis. • Liaise with the Maori/Pasifika community on goals and learning outcome for Maori and Pasifika students. Our aim is to have students know 20 basic commands in Te Reo. • Maintain Positive Behaviour for Learning School Wide fundamentals. We aim to have zero stand downs in 2021. 		
Baseline Data:	<p>The student well-being survey outcomes included the following points of interest. All students feel safe at school. All students agree that teachers and students care about each other.</p> <p>In partnership with the Senco team under the guidance of RTLB, priority students that required and IEP received one.</p> <p>In partnership with the Senco team and Whanganui health an extensive puberty and sexuality programme was implemented during Term 1.</p> <p>With over 20 Kapa haka lessons offered and daily te reo lessons implemented our students' knowledge of all things Maori has positively increased.</p>		

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>
<p>Wellbeing and Inclusive practice surveys were conducted with all students in Term 2. A community consultation was sought to guide our culturally responsive teaching focus throughout the year. Regular SENCO meetings were held to discuss priority students' needs; IEP's were developed and ongoing support was given to these students. Structured literacy resources were purchased to support the identified student's literacy needs, with lesson planning reflecting the use of this programme. All teaching staff were given PLD on how to utilise this programme and regular review of student progress was undertaken. PB4L fundamentals have been explained to all staff and are being used throughout the school.</p> <p>The Keeping Ourselves Safe programme was delivered to the Year 1 to 6 students and all students (Year 1 – 8) took part in Sexuality Lessons developed by the by the local Health Promoter aimed at various different levels.</p> <p>Te Reo lessons were given by a local Ka Matua and basic te reo words and phrases were introduced at the beginning of each week with students mastering these over the week.</p>	<p>By involving the children through "student voice" they became more engaged in their own learning and wellbeing and have started to take accountability for their actions and how these affect others.</p> <p>Priority students have made significant progress, which has increased their own feeling of self-worth. By engaging with the whanau, and giving regular feedback on success to both student and whanau, these students have become engaged in their learning journey and are keen to see the measurable progress that they have made.</p> <p>The Keeping Our Selves Safe programme helped the students learn how to deal with their emotions and this has helped them in all aspects of classroom and playground interactions, resulting in fewer altercations and helping with overall student wellbeing; this has also helped the students have more empathy for each other.</p> <p>The daily use of te reo has increased every student's knowledge and all students know more than 20 basic words or commands. This has helped students identify with their culture and has given them a sense of belonging.</p>	<p>Engaging students in their own learning journey has worked well in achieving the goal of helping each child maximise their potential.</p> <p>Individual IEP's have helped identify and focus on the needs of our priority learners; the sharing of this information with all those involved with the child's learning has helped keep everyone on the same track and given stability to the child.</p> <p>Wellbeing was targeted through the implementation of KOS and sexuality lessons.</p> <p>Daily te reo lessons empowered the value of using Maori language every day. The students' that had prior knowledge thrived in the leadership opportunities that were offered.</p>	<p>Next year wellbeing surveys could be conducted earlier in the year (Term One) to help identify early any needs / wants and to help with planning.</p> <p>The school will continue to support any students with identified special / learning needs and will engage with other outside agencies to help ensure that these students receive whatever support is available to them. IEP's will continue to be used for these students.</p> <p>With the increased Te Reo knowledge of the students a more in depth Te Reo and Kapa Haka programme can be introduced with support and input from the local Maori community to help increase the learning outcomes for Maori students and give all of our students an opportunity to identify and connect with their culture.</p>
Planning for next year:			
<p>Continue to celebrate Maori culture, tikanga while incorporating te reo through culturally responsive teaching. Bi-Termly Senco meetings will continue with learning and behaviour needs being a priority. Continue to work with the RTLB on PLD on the structured literacy programme.</p>			

Analysis of Variance Reporting Effective Partnerships



School Name:	Aberfeldy School	School Number:	2330
Strategic Aim:	Effective partnerships		
Annual Aim:	To have an actively engaged community where all members work collaboratively creating a learning environment that maximises the potential of our children.		
Target:	<ul style="list-style-type: none"> Analyse assessment, reporting and communication methods with whanau and the board. The board will have in depth knowledge of our assessment practices and curriculum expectations. Strengthen connections within the community. This includes open days, daily Face Book posts and fortnightly newsletters. We aim to have all whanau and extended family and friend connected to our Facebook page. Raise our page likes from 230 to 300. Recognise and celebrate the different cultures in our community. Include in the newsletter that we are wanting to celebrate all cultural events. 		
Baseline Data:	<ul style="list-style-type: none"> The board was given PDL, from the principal, across several meetings on the different assessment practices used across the curriculum. Our Facebook page has 254 likes and increase pf 24. Cultural events included celebrating Matariki, Diwali and Pet day. 		

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>
<p>Explain assessments to whanau and the board</p> <p>Share our school Values on Face book and in our Newsletter.</p> <p>Include in the newsletter and on Face Book that we are wanting to celebrate all cultural events so please let us know if some special to your family's culture is approaching.</p>	<p>We held specific empowering of the board to grow their knowledge in common assessment practices. This included purpose, demonstration and next steps. Assessment empowering included Gloss, Number knowledge, PAT, STAR, PROBE and the writing progressions.</p> <p>Individual assessments were shared with whanau during our 3-way conferences.</p> <p>The language of our REAL values was used when celebrating students' success on Facebook.</p> <p>Facebook was actively used each week and multiple newsletters a Term were published.</p>	<p>It was important for the new members of the board to understand why and how we assess. Feedback received included how important to assess, analyse and set goals over a sustained period of time was to knowing our students' needs.</p> <p>Whanau were empowered to understand and view assessments then compare growth with the past. Whanau were able to help goal set future leaning targets.</p> <p>We grew our Facebook page quickly in 2020 with many boosted (paid advertisements). There were no boosted posts during 2021 with funding restrictions but still gained 24 new followers.</p>	<p>With the addition of new board members, it will be important to continue to empower the full board on assessment practice, data analysis and priority student targets.</p> <p>Continue to offer extended 3 way learning conversations that include analysis of assessment data.</p> <p>Continue to upload and celebrate life at Aberfeldy school to connect with whanau. To continue to promote the school in the wider community and gain more followers "Boosted" posts can be used.</p>
Planning for next year:			
<p>Current assessment practice will continue in 2022. Continued presentation of data to the board will follow the current layout of priority and summary data including mid-year and end of year assessments.</p>			

KIWI SPORT FUNDING 2021



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

In 2021 Aberfeldy School received a total of \$182.45 excluding GST.

This funding was spent on children attending swimming in Wanganui (travel and entry to swimming pools) and attending the Whanganui Gym Club. Other planned sporting events did not take place due to Covid 19.

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, consisting of a large loop followed by a horizontal line.

Roger Moore – Principal Aberfeldy School

13th December 2021



Aberfeldy School Board of Trustees 2021

Staff Member	Position	How Position Gained	Occupation	Term Expires
Roger Moore	Principal	n/a		
Raewyn Saunders-Loder	Secretary / Staff Rep	n/a Selected	Officer Admin	n/a May 2022
Jim Brown	Chairperson	Elected	Technical Officer	May 2022
Rebekah Brown	Trustee	Elected	Administrator	May 2022
Michelle Doughty	Trustee	Selected May 2021 <i>(previously co-opted)</i>	Office Admin	May 2022
Marcelle Saunders-Littleton	Trustee	Co-opted Sept 2021	Mother	May 2022