

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF CLOVERLEA SCHOOL'S FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Cloverlea School (the School). The Auditor-General has appointed me, Michael Smit, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwisport Statement, the Members of the Board, Statement of Compliance with Employment Policy; and the Statement of Responsibility, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

Michael Smit
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand

CLOVERLEA SCHOOL

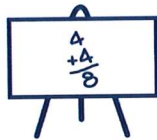
ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	2350
Principal:	Leiana Lambert
School Address:	55 Herbert Ave, Palmerston North
School Postal Address:	55 Herbert Ave, Palmerston North
School Phone:	06 357 3955
School Email:	office@cloverlea.school.nz

Accountant / Service Provider:



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CLOVERLEA SCHOOL

Annual Report - For the year ended 31 December 2022

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Members of the Board

Statement of Compliance with Employment Policy

Cloverlea School

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Michelle Copeman

Full Name of Presiding Member




Signature of Presiding Member

31 May 2023

Date:

Leiana Lambert

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Cloverlea School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,032,403	2,814,800	2,935,775
Locally Raised Funds	3	74,602	69,000	70,947
Interest Income		4,523	2,000	789
Total Revenue		3,111,528	2,885,800	3,007,511
Expenses				
Locally Raised Funds	3	57,930	49,000	45,390
Learning Resources	4	2,002,136	1,891,300	2,049,748
Administration	5	505,221	454,900	440,596
Finance		2,584	-	2,423
Property	6	546,980	486,000	480,090
Loss on Disposal of Property, Plant and Equipment		-	-	773
		3,114,851	2,881,200	3,019,020
Net Surplus / (Deficit) for the year		(3,323)	4,600	(11,509)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(3,323)	4,600	(11,509)

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

Cloverlea School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January	502,469	485,220	513,978
Total comprehensive revenue and expense for the year	(3,323)	4,600	(11,509)
Contributions from the Ministry of Education	-	-	-
Contribution - Furniture and Equipment Grant	-	-	-
Equity at 31 December	499,146	489,820	502,469
Accumulated comprehensive revenue and expense	499,146	489,820	502,469
Reserves	-	-	-
Equity at 31 December	499,146	489,820	502,469

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.

Cloverlea School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	314,828	105,198	124,198
Accounts Receivable	8	136,462	110,000	138,233
GST Receivable		33,187	15,000	35,103
Prepayments		8,450	10,000	8,323
Inventories	9	17,754	15,000	16,746
Investments	10	153,122	153,122	153,122
Funds Receivable for Capital Works Projects	16	-	-	28,435
		663,803	408,320	504,160
Current Liabilities				
Accounts Payable	12	217,808	130,000	137,387
Revenue Received in Advance	13	2,179	3,000	2,583
Provision for Cyclical Maintenance	14	73,000	-	69,100
Finance Lease Liability	15	8,918	11,000	11,346
Funds held for Capital Works Projects	16	79,479	-	26,396
		381,384	144,000	246,812
Working Capital Surplus/(Deficit)		282,419	264,320	257,348
Non-current Assets				
Property, Plant and Equipment	11	291,705	295,000	306,502
		291,705	295,000	306,502
Non-current Liabilities				
Provision for Cyclical Maintenance	14	61,066	66,000	45,756
Finance Lease Liability	15	13,912	3,500	15,625
		74,978	69,500	61,381
Net Assets		499,146	489,820	502,469
Equity		499,146	489,820	502,469

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

Cloverlea School
Statement of Cash Flows
For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		804,787	689,800	724,030
Locally Raised Funds		72,291	69,000	70,922
Goods and Services Tax (net)		1,916	20,000	(53,712)
Payments to Employees		(490,670)	(349,000)	(463,523)
Payments to Suppliers		(257,833)	(397,300)	(294,295)
Interest Paid		(2,584)	-	(2,423)
Interest Received		4,523	2,000	1,170
Net cash from/(to) Operating Activities		132,430	34,500	(17,831)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(49,009)	(42,000)	(86,292)
Purchase of Investments		-	-	(24,821)
Net cash from/(to) Investing Activities		(49,009)	(42,000)	(111,113)
Cash flows from Financing Activities				
Finance Lease Payments		(12,757)	(11,500)	(16,809)
Funds Administered on Behalf of Third Parties		119,966	-	(190,374)
Net cash from/(to) Financing Activities		107,209	(11,500)	(207,183)
Net increase/(decrease) in cash and cash equivalents		190,630	(19,000)	(336,127)
Cash and cash equivalents at the beginning of the year	7	124,198	124,198	460,325
Cash and cash equivalents at the end of the year	7	314,828	105,198	124,198

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.



Cloverlea School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Cloverlea School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b .

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

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

i) Investments

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

j) Property, Plant and Equipment

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	50 years
Furniture and equipment	5 - 10 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on comparison to recent market transactions.

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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

o) Funds held for Capital works

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

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

p) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

q) Financial Instruments

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

The School's financial liabilities comprise accounts payable and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

s) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,104,072	988,800	1,038,301
Teachers' Salaries Grants	1,514,582	1,500,000	1,571,345
Use of Land and Buildings Grants	388,030	325,000	323,931
Other Government Grants	25,719	1,000	2,198
	<u>3,032,403</u>	<u>2,814,800</u>	<u>2,935,775</u>

The school has opted in to the donations scheme for this year. Total amount received was \$46,800.

3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	9,116	20,000	11,418
Fees for Extra Curricular Activities	36,145	24,000	23,064
Trading	17,755	16,000	16,912
Fundraising & Community Grants	2,869	-	10,043
Other Revenue	8,717	9,000	9,510
	<u>74,602</u>	<u>69,000</u>	<u>70,947</u>
Expenses			
Extra Curricular Activities Costs	36,624	33,000	29,306
Trading	19,267	16,000	14,703
Fundraising and Community Grant Costs	2,039	-	1,381
	<u>57,930</u>	<u>49,000</u>	<u>45,390</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>16,672</u>	<u>20,000</u>	<u>25,557</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	39,859	67,300	50,859
Employee Benefits - Salaries	1,873,471	1,743,000	1,918,859
Staff Development	12,472	29,000	25,918
Depreciation	76,334	52,000	54,112
	<u>2,002,136</u>	<u>1,891,300</u>	<u>2,049,748</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,200	6,500	5,000
Board Fees	2,590	4,000	2,500
Board Expenses	4,149	4,000	4,084
Communication	1,472	3,500	3,001
Consumables	5,687	6,700	5,128
Operating Lease	1,634	1,500	-
Lunches in Schools	344,774	300,000	300,847
Other	40,738	47,100	36,958
Employee Benefits - Salaries	83,585	66,000	66,373
Insurance	7,592	7,500	9,205
Service Providers, Contractors and Consultancy	7,800	8,100	7,500
	505,221	454,900	440,596

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	2,322	3,000	1,860
Consultancy and Contract Services	34,292	33,000	30,816
Cyclical Maintenance Provision	19,210	21,000	19,212
Grounds	12,733	17,500	17,685
Heat, Light and Water	15,575	22,000	15,434
Rates	2,753	6,000	7,656
Repairs and Maintenance	23,206	12,500	16,141
Use of Land and Buildings	388,030	325,000	323,931
Security	7,344	6,000	5,163
Employee Benefits - Salaries	41,515	40,000	42,192
	546,980	486,000	480,090

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	314,828	105,198	124,198
Cash and cash equivalents for Statement of Cash Flows	314,828	105,198	124,198

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

Of the \$314,828 Cash and Cash Equivalents, \$79,479 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	1,907	-	-
Receivables from the Ministry of Education	-	-	14,547
Banking Staffing Underuse	6,266	-	14,869
Teacher Salaries Grant Receivable	128,289	110,000	108,817
	<u>136,462</u>	<u>110,000</u>	<u>138,233</u>
Receivables from Exchange Transactions	1,907	-	-
Receivables from Non-Exchange Transactions	134,555	110,000	138,233
	<u>136,462</u>	<u>110,000</u>	<u>138,233</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
School Uniforms	17,754	15,000	16,746
	<u>17,754</u>	<u>15,000</u>	<u>16,746</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	153,122	153,122	153,122
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>153,122</u>	<u>153,122</u>	<u>153,122</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	107,247	-	-	-	(9,195)	98,052
Furniture and Equipment	61,562	10,854	-	-	(21,853)	50,563
Information and Communication Technology	51,431	42,067	-	-	(19,848)	73,650
Motor Vehicles	41,271	-	-	-	(8,394)	32,877
Textbooks	-	-	-	-	-	-
Leased Assets	25,643	8,616	-	-	(14,625)	19,634
Library Resources	19,348	-	-	-	(2,419)	16,929
Balance at 31 December 2022	<u>306,502</u>	<u>61,537</u>	<u>-</u>	<u>-</u>	<u>(76,334)</u>	<u>291,705</u>

The net carrying value of equipment held under a finance lease is \$13,003 (2021: \$25,643)

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	226,528	(128,476)	98,052	226,528	(119,281)	107,247
Furniture and Equipment	204,493	(153,930)	50,563	193,639	(132,077)	61,562
Information and Communication T	155,535	(81,885)	73,650	125,428	(73,997)	51,431
Motor Vehicles	41,971	(9,094)	32,877	41,971	(700)	41,271
Leased Assets	54,275	(34,641)	19,634	70,893	(45,250)	25,643
Library Resources	89,337	(72,408)	16,929	89,337	(69,989)	19,348
Balance at 31 December	772,139	(480,434)	291,705	747,796	(441,294)	306,502

12. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	72,269	10,000	11,105
Accruals	5,200	10,000	5,000
Owing to MOE	-	-	-
Employee Entitlements - Salaries	135,580	110,000	114,573
Employee Entitlements - Leave Accrual	4,759	-	6,709
	217,808	130,000	137,387
Payables for Exchange Transactions	217,808	130,000	137,387
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	217,808	130,000	137,387

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	2,179	3,000	2,583
	2,179	3,000	2,583

14. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	114,856	114,100	95,644
Increase to the Provision During the Year	19,210	21,000	19,212
Use of the Provision During the Year	-	(69,100)	-
Other Adjustments	-	-	-
Provision at the End of the Year	<u>134,066</u>	<u>66,000</u>	<u>114,856</u>
Cyclical Maintenance - Current	73,000	-	69,100
Cyclical Maintenance - Non current	61,066	66,000	45,756
	<u>134,066</u>	<u>66,000</u>	<u>114,856</u>

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

15. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	10,352	11,000	12,869
Later than One Year and no Later than Five Years	14,889	3,500	17,236
Later than Five Years	-	-	-
Future Finance Charges	(2,411)	-	(3,134)
	<u>22,830</u>	<u>14,500</u>	<u>26,971</u>
Represented by			
Finance lease liability - Current	8,918	11,000	11,346
Finance lease liability - Non current	13,912	3,500	15,625
	<u>22,830</u>	<u>14,500</u>	<u>26,971</u>

16. Funds Held for Capital Works Projects

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

2022	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Room 10/11	219386	(5,696)	-	-	5,696	-
Turf	229175	11,854	3,253	(15,107)	-	-
Room 12/13	224495	(19,034)	283,779	(185,266)	-	79,479
Block 1 Infinity		-	3,951	(3,951)	-	-
Block 3 Roof/Windows		(3,705)	-	-	3,705	-
Block 2 Rooms 8/9 Upgrade	224494	14,542	35,332	(49,874)	-	-
Totals		(2,039)	326,315	(254,198)	9,401	79,479

Represented by:

Funds Held on Behalf of the Ministry of Education	79,479
Funds Receivable from the Ministry of Education	-

2021	Project Number	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Room 10/11	219386	-	-	(5,696)	-	(5,696)
Turf	229175	-	55,575	(43,721)	-	11,854
Room 12/13	224495	-	-	(19,304)	-	(19,034)
Block 3 Roof/Windows		-	-	(3,705)	-	(3,705)
Shed	0	-	22,875	(22,875)	-	-
Learning Support Bathroom	206007	(12,696)	12,696	-	-	-
Block 2 Rooms 8/9 Upgrade	224494	180,714	243,279	(409,451)	-	14,542
Boiler Flue	224496	7,437	-	(7,437)	-	-
Staff Whanau Bathroom	224493	-	19,347	(19,347)	-	-
Floor Covering	224492	-	33,403	(33,403)	-	-
Totals		175,455	387,175	(564,939)	-	(2,039)

Represented by:

Funds Held on Behalf of the Ministry of Education	26,396
Funds Receivable from the Ministry of Education	(28,435)

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	2,590	2,500
<i>Leadership Team</i> Remuneration	369,686	371,113
Full-time equivalent members	3	3
Total key management personnel remuneration	372,276	373,613

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare, finance and property matters.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150-160	140-150
Benefits and Other Emoluments	4-5	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3	1
110 - 120	-	1
	0.00	0.00

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



19. 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:

	2022 Actual	2021 Actual
Total	-	-
Number of People	-	-

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

Support Staff Settlement

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

(a) Contract for Upgrade of Rooms 12/13 to be completed in 2023, which will be fully funded by the Ministry of Education. \$283,779 has been received of which \$204,299 has been spent on the project to date;

(Capital commitments at 31 December 2021: \$26,396)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021:Nil)

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	314,828	105,198	124,198
Receivables	136,462	110,000	138,233
Investments - Term Deposits	153,122	153,122	153,122
Total Financial assets measured at amortised cost	<u>604,412</u>	<u>368,320</u>	<u>415,553</u>

Financial liabilities measured at amortised cost

Payables	217,808	130,000	137,387
Finance Leases	22,830	14,500	26,971
Total Financial Liabilities Measured at Amortised Cost	<u>240,638</u>	<u>144,500</u>	<u>164,358</u>

23. Events After Balance Date

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

24. Comparatives

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

School Name:	Cloverlea School	School Number:	2350
Strategic Aim:	<p>Maths Strategic Goal: To improve the teaching and learning in mathematics, in relation to the New Zealand Curriculum, by using the mathematics curriculum elaborations to implement flipped learning and improve teacher curriculum knowledge.</p> <p>Reading Strategic Goal To support and accelerate student achievement in reading, in relation to the New Zealand Curriculum.</p> <p>PB4L Strategic Goal To support the implementation of Tier 2 support programmes across the school, for students who need extra support socially and re teaching of LEGEND in multiple contexts. (those who engage in frequent low level undesired behaviour with of tier 1 supports delivered with fidelity, those who could benefit from extra attention and targeted support as a preventative approach)</p>		
Annual Aims:	<p>Annual Target To target the 73.8% of Year 6 students and the 46.27% Year 4 students who were identified as working below at the end of 2021.</p> <p>Maori and Pasifika progress & achievement will be tracked and monitored through our SMS - HERO.</p> <p>Target Annual To accelerate the progress of our Year 2 and Year 3 target groups.</p> <p>Maori and Pasifika progress & achievement will be tracked and monitored through HERO.</p> <p>Annual Target To introduce a data collation system for behaviour data within the classroom context.</p> <p>To use the data to inform the referral / nomination process and decisions on which tier 2 supports are best for individual needs.</p> <p>For staff to use the Classroom Problem Solving process that will reduce identified classroom behaviour.</p>		

To develop the Nurture Space based on key pedagogy, that supports students emotional and social needs.

Target

Maths Target

- To accelerate the progress of the 73.8% (n = 34) of the Year 6 students working below expectation
- To accelerate the progress of the 46.27% (n = 24) of the Year 4 students working below expectation

Reading Target

- To accelerate the progress of the 76.4% (n=28) of the Year 3 students working below or well below expectation
- To accelerate the progress of the 46.27% (n=24) of the Year 4 students working below or well below expectation

PB4L Target

- To reduce incidences within the class through student engagement

Baseline Data

Maths Baseline Data

- 73.8% (n = 34) of the Year 6 students working below expectation at the end of 2021
- 46.27% (n = 24) of the Year 4 students working below expectation at the end of 2021

Reading Baseline Data

- 76.4% (n = 28) of the Year 3 students are working below or well below expectation at the end of 2021
- 46.27% (n = 24) of the Year 4 students are working below or well below expectation at the end of 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>Mathematics</p> <p>Across the School</p> <p>Analysed end of year (2021) data to identify trends and areas to target in learning.</p> <p>Finalised Curriculum Snapshot for Maths and share with teachers.</p> <p>Developed Whānau Snapshot for Maths for parents and families.</p> <p>Set up a whole school assessment schedule</p> <p>Began to develop the Mathematics Flipped Video website library</p> <p>Established a reporting to whānau on Seesaw schedule</p> <p>Professional Development</p> <p>Kaiako</p> <p>Using HERO milestone guidelines to make accurate OTJ and inputting accurate data.</p> <p>Kagan Collaborative Structures explicitly taught and then embedded in classroom mathematics practice to promote mathematical discussion.</p> <p>Content knowledge PLD through developing flipped learning library.</p> <p>Learning Assistants:</p>	<p>Maths</p> <p>Beginning of the year - Year 6:</p> <p>73.8% of Year 6 students working just below or well below expectation (34 children). 61.9% of Year 6 students identified as “well below” from the end of 2021 data.</p> <p>11.9% of Year 6 students identified as achieving “just below” from the end of 2021 data.</p> <p>2022 end of the year:</p> <ul style="list-style-type: none"> 8.89% students working above expectation 44.44% students working at expectation 13.33% students are ‘just below’ the end of 2022 33.33% of students are ‘well below’ 28.57% less students are well below at the end of the year compared to the beginning of the year. <p>46.66% of Y6 students are working below expectations, 21 children (9 Maori and 1 Pasifika within the group)</p>	<p>Maths</p> <p>Learning support for mathematics has been more consistent this year but has still been affected by Covid restrictions and staffing shortages.</p> <p>Work around making accurate OTJs and assessment practices helped us identify that some students’ 2021 data wasn’t accurate and consistent and meant OTJs had been reported incorrectly. This has been fixed but means there are some inconsistencies across the data and it makes our end of year data look a lot lower than it would have using the previous milestones.</p> <p>Learning support was provided for learners who were just below in term 1 and then those needing targeted support in term 2, 3 and 4. A learning assistant worked with year 4 and year 6 groups of learners to try and help accelerate their progress.</p>	<p>Maths</p> <p>Professional Development:</p> <p>Through developing a flipped learning library...</p> <ul style="list-style-type: none"> Content knowledge and progression within maths learning will further develop. Pedagogical knowledge will be strengthened through clear expectations about video content - use of visual representations, links to real life, relevant contexts We can provide targeted Front Loading. Kaiako will have more time to work with learners that need additional support <p>Across the school</p> <p>Through implementing the use of the flipped learning library...</p> <ul style="list-style-type: none"> Akonga in all classes will receive consistently high quality, systematic and explicit maths instruction. Kaiako can provide targeted Front Loading.

Professional guidance in how to support targeted groups and develop an understanding of the new maths snapshot. Regular guidance for Learning Assistant working with maths target learners. Maths Lead planned overall programme.

Improving Year 4 and 6

outcomes:

Maths learning support groups identified in the 2021 data set up targeting 'Just Below' children and children 'Needing Targetted Support'
Analysed PAT results to identify trends and key content knowledge to focus on - Years 4-6

Beginning of the year - Year 4
46.27% of Year 4 students working below or well below expectation (24 children). 17.91% of the Year 4 students identified as achieving "well below" from the end of 2021 data. 28.36% of the Year 4 students identified as achieving "just below" from the end of 2021 data.

2022 end of the year:

- 15.39% students working above expectation
- 26.92% students working at expectation
- 30.775% students are 'just below' the end of 2022
- 26.92% students are 'well below'

At the end of 2022, 59.18% of Y4 students are working below expectations, 30 children (including 9 Maori and 3 Pasifika within the group).

Overall School Achievement

Our goal was to have 25% of the Year 6 and Year 4 target students make accelerated progress, meaning 9 year 6 children and 6 year 4 children make more than one year's progress.

The middle team had a number of challenges this year with two PCTs. Behaviour management difficulties and gaps in teacher content and pedagogical knowledge impacted the year 4s' progress.

Senior team kaiako have worked collaboratively to analyse PAT data and use this to target gaps in our year 5 and 6. There has been some excellent progress as a result of their programme - around 30% made accelerated progress.

Teacher overall content knowledge is continuing to develop and the understanding of what each end of year level expectations looks like continues to be a focus. This has had an impact on the overall end of year teacher judgements.

Beginning work on our maths flipped learning library has increased teachers' content knowledge, by deliberately pairing up staff based on experience and maths confidence.

- Kaiako will have more time to work with learners that need additional support
- Kagan will be explicit in planning and used to enhance maths discussion.
- Time with the kaiako will be used for higher order thinking and building on learning from flipped videos.

Monitoring progress across the school.

- Hero will be using this system for across school tracking to improve learning outcomes
- Data analysed to identify targeted learners
- Team leaders will be monitoring progress across their team, with a focus on targeted learners.
- Teams to discuss student progress at meetings evidenced based

<p><u>Reading:</u></p> <p>Curriculum snapshot developed for literacy</p> <p>Whānau snapshot developed based on the curriculum snapshot and shared with the school community.</p> <p>This is given to all new whānau on enrolment and explained at our Little LEGENDs transition programme.</p> <p>Set up a whole school assessment schedule</p> <p>Seesaw reporting on literacy each term for every LEGEND using a consistent reporting method across our kura - <i>this is a change from end of year reporting only</i></p> <p>Implementation of the Cloverlea School Literacy Flipped Video Library. This involved lots of professional development as a staff and in teams to ensure it was adding onto the learning programmes within the kura. Kaiako identifies what flipped video would be relevant to their</p>	<p>We have achieved this result with our year 6s but not with our year 4s.</p> <p><u>Reading:</u></p> <p><u>Overall School Reading Achievement:</u></p> <ul style="list-style-type: none"> • 21.5% students working 'above' the expectation • 32.4% students working 'at' the expectation • 18.5% students working 'below' the expectation • 27.4% students working 'well below' the expectation <p>At the end of 2022 we showed a shift for our Year 2 students who were below or well below at the end of 2021 for reading. From 76.4% to 66.67% as Year 3s at the end of 2022.</p> <p>Unfortunately we saw a drop for the Year 3s who were below or well below at the end of 2021 for reading. From 42.6% to 52% as Year 4s at the end of 2022.</p> <p><u>Learning Programmes:</u></p> <p>Kaiako had lots of rich learning discussions during staff and team professional development around</p>	<p><u>Reading:</u></p> <p><u>Kaiako:</u></p> <p>Creating our bank of literacy flipped videos has increased staff literacy knowledge and skill.</p> <p>Now that the flipped video library is up and running we will be able to use it to upskill and induct new staff. (Kaiako and Learning Assistants)</p> <p>Multiple kaiako went on professional development to increase their knowledge of Liz Kane's 'The Code' throughout 2022</p> <p><u>Learning Support Programmes:</u></p> <p>Learning support for literacy has been inconsistent this year due to competing behaviour support priorities for learning assistants, staff shortages, lack of funding and COVID interruptions</p>	<p><u>Reading:</u></p> <p><u>Flipped Learning:</u></p> <p>Developing flipped learning pedagogy across our kura</p> <ul style="list-style-type: none"> • The literacy library is not 'finished' it will continue to evolve • Kaiako notice gaps in our literacy library and can create more video content as needed • More mahi around the planning and implementation of flipped learning in the classroom programmes • Constant updates of the Literacy Flipped Learning Video Library so that it is always current • Sharing of the Literacy Library with our whānau community so that they can access this at home to help their tamaiti develop their literacy skills and knowledge • Take new staff through the library so that they can quickly develop their
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<p>LEGEND's literacy levels. LEGENDs receive teaching workshops with their kaiako after viewing and interacting with the flipped video. In this workshop space they can take the learning deeper with their LEGEND.</p> <p>Working with kaiako around what their planning looks like with flipped learning integrated into their programmes.</p> <p>Kaiako had the time and space in staff and team hui to develop flipped videos that incorporate our LEGEND values for each of the literacy levels</p> <p>Equipment was invested in so that we could properly implement flipped learning without barriers E.g. chromebooks, ipads, headphones, laptop stands, microphones</p> <p>Teams inquired into their own practice for their Professional Growth Cycles. Each team gathered evidence of the changes they made when implementing flipped learning in literacy</p> <p>Using HERO milestone guidelines to make accurate OTJs on literacy</p>	<p>the benefits of a flipped learning approach in order to enhance their literacy programmes</p> <p>Creating our flipped learning literacy video library has developed kaiako literacy content knowledge</p> <p>Implementing a flipped approach has enhanced the learning for LEGENDs because they are getting more teacher time (workshops with kaiako and individual learning on the flipped videos)</p> <p>We saw even our 5 year olds able to access and interact with our literacy flipped videos</p>	<p>own knowledge of how literacy is taught at our kura</p> <ul style="list-style-type: none"> • New content specific videos created for our 'post structured literacy' learners <ul style="list-style-type: none"> ○ Comprehension strategy based flipped videos ○ Content specific videos <p><u>Structured Literacy:</u></p> <ul style="list-style-type: none"> • Supporting staff to continue their PD journey around best practice in teaching structured literacy • Induction of new staff
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<p>Learning support groups run by learning assistants to accelerate literacy levels throughout the year</p> <p>Speech support implemented for individual LEGENDs who require additional speech intervention. Guided by the MOE Speech Language Therapist</p>			
<p>PB4L</p> <p>Tier one strengthened with significant induction of new staff</p> <p>New DPs with significant PLD prior to starting on site, with key research and evidence pedagogy unpacked.</p> <p>Data shared weekly via staff admin.</p> <p>Introduction of Circle Time</p>	<p>Regular hui with new staff, with a core focus on developing what LEGEND means.</p> <p>All staff understanding Tier 1 and having goals that were personal to ensure new staff were able to use the language quickly as easily.</p> <p>All staff are aware of what is happening across the school.</p> <p>Set goals across the school that link to behaviour data so this changed regularly</p> <p>Teams develop plans for individual students</p> <p>Data showed the end of day was an issue for students being settled.</p>	<p>Increase in some data due to staff learning around minor, major, crisis. New staff learning around using SWIS and that only lots of minors or a major is to be recorded.</p> <p><u>Data questions around:</u> How many times something is recorded if multiple students are involved?</p> <p>Staff aware of the functions of behavior and making some links to how this influences curriculum decisions</p>	<p>Circle Time made a difference with all classes being more settled, reflecting on learning and ensuring that our LEGEND values are being modelled for whanau.</p> <p>Observations of Circle Time and feedback to ensure reflection on what has been learnt and the alignment with LEGEND.</p> <p>Staff are on board and understand Tier 1, with Restorative Practices as a base. More knowledge around autism and trauma informed approaches would help strengthen the knowledge around the high numbers of needs.</p>

<p>Use of LEGEND in te reo</p> <p>More contact with whanau</p> <p>Through engagement, Kagan PLD for all staff</p>	<p>Research used to support the development of Circle Time and how this aligns with Tier 1</p> <p>Circle Time Snapshot developed as part of localised curriculum and Whanau Snapshot developed.</p> <p>All students and staff know the te reo equivalent for LEGEND</p> <p>More whanau hui to understand students better.</p> <p>All staff trained in Kagan, giving teachers pedagogy around set structures that can be used to engage learners within group settings.</p>		
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Planning for next year 2023:

Maths

- Complete Geometry and Measurement flipped learning library and kaiako start using a flipped approach where it fits their maths programme.
- Start Statistics Flipped Learning Library.
- Ensure Kagan structures are being used across the school to enhance 'group space' and increase engagement

Reading

- Continue to develop the library of flipped videos for literacy so that all aspects of Liz Kane's 'The Code' are covered and there is a good range of flipped videos for seniors and juniors
- Develop more content specific flipped videos and comprehension based flipped videos

- Use of Kagan Structures in literacy to increase classroom engagement

PB4L

- Develop individual class goals in seniors
- Continue to further develop 'Circle Time'
- Develop LEGEND strategies across the school that link with each value, age and stage appropriate, that staff can refer to
- Create more signage that aligns with te reo being a focus and introduction of sign language in te reo
- Continue using the engagement puzzle piece and continue to unpack what each of the 4 components mean.
- Begin looking at Trauma Informed practices aligning with Tier 1

Kiwi Sport 2022

Year 1 - Year 8

Kiwi Sport is a Government Funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwi sport funding of \$4521.00 excluding GST.

The funding was spent on:

We have continued the maintenance on our bikes and purchased helmets where needed to continue the wonderful use of our Bikes in Schools programme.

It has subsidised the cost of paying sports teams fees and purchasing a sports uniform to encourage our students to participate in team sports and to support equitable outcomes for our school community.

It also allowed us to bring in outside sporting coaches to develop sports skills in our students for example, tennis, basketball and hockey.

Cloverlea School
Members of Board of Trustees
 For the year ended 31st December 2022

Name	Position	How position on Board gained	Occupation	Term Expires
Tash Hedley	Chair	Elect May 2019 - Re Elected Sept 2022	In home child care	Sept 2025
Leiana Lambert	Principal	Principal	Principal	Sept 2025
Michelle Copeman	Deputy Chair	Elect May 2019 - Re Elected Sept 2022	Administrator Sport Manawatu	Sept 2025
Dean Burnham	Parent Rep	Elect May 2019	Agriculture Faculty Massey University	Resigned Sept 2022
Mark Walter	Parent Rep	Co-op Dec 2019	Gardener	Resigned Sept 2022
Megan Smith	Staff Rep	Elected April 2022 - Re Elected Sept 2022	Teacher	Sept 2025
Teaomana Teahuriorangi	Parent Rep	Co-op Sept 2021 - Re Elected Sept 2022	Teacher	Sept 2025
Renee Taipana	Parent Rep	Elected Sept 2022	HR Administrator	Sept 2025
Jaime Court	Parent Rep	Elected Sept 2022	Palm North Hospital	Sept 2025

Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Cloverlea School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.