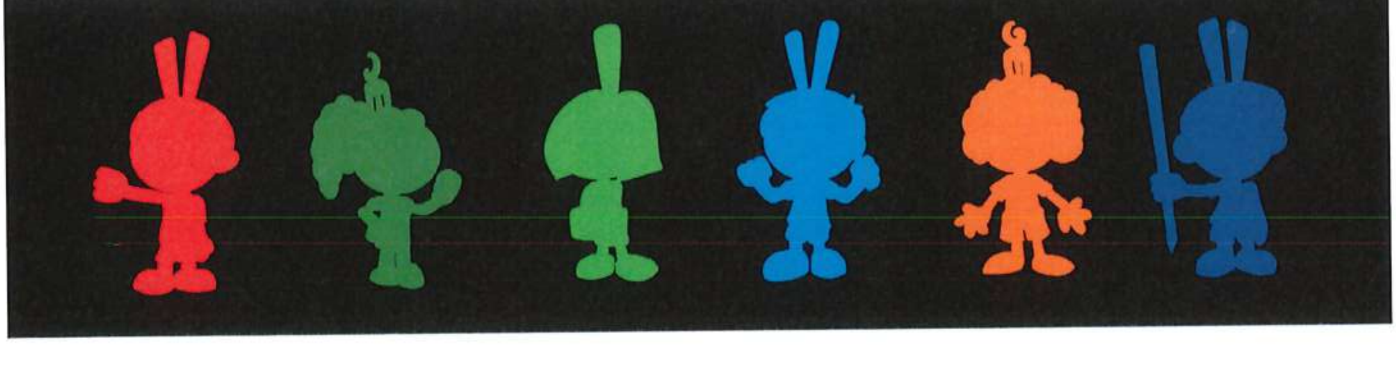
LEAD, EXCELLENCE, ORGANISED, RESILIENCE, INCLUSIVE, DETERMINED
Ārahi, Kairangi, Nahanaha, Manawaroa, Kotahitanga, Rae Pakari

Cloverlea School 2025 Annual Report



Contents

Principal's Report

Early in 2025, our finalised ERO report was confirmed from the visits in 2024. This acknowledged the hard work we had done to develop a localised curriculum that was engaging, and created great contexts for learning and the achievement of our LEGENDs in reading and maths. Over the year multiple schools from around Aotearoa visited to have a look at different aspects of our kura - Whare Manaaki, implementation of Niho Taniwha, how we utilise our learning support staff and how we strategically plan staff professional learning to ensure it makes the improvements back in the classroom.

We have a diverse, LEGENDary staff, with different strengths that enable us to provide the best possible learning opportunities for our LEGENDs. Our journey in the last 10 years has focussed on solid professional development so that our staff LEGENDs are well equipped to do their best with the LEGENDs that sit in front of them daily. The learning snapshots in our school curriculum show the growth and improvement with strong pedagogy and evidence. All our Curriculum Snapshots also specifically make connections to how we explicitly enact Te Tiriti. We have ensured that our staff have access to quality professional learning opportunities that align with our school goals and continue to strengthen and develop their skills so that they are able to best cater for our LEGENDs. During this year, all teaching staff spent 2 days in Waitangi, visiting historic spaces (Tou Rangatira, Opononi, Manea Footprints, Tāne Mahuta, Kororāreka, Maiki Hill, Waitangi), listening to local iwi and making further connects to the curriculum we have been developing over the years.

Alongside our 3 school strategic goals, our LEGENDs made progress socially, academically and continued the journey of creating a learning environment that acknowledges and celebrates being Tangata Tiriti. We understand as a community the importance of Te Tiriti and how when we know better, we can do better. Continuing our relationship alongside Rangitanē is an absolute privilege - learning more about the whenua, the knowledge around spaces within Pamutana that our LEGENDs and whānau would regularly visit and making a positive connect to ensure that the localised curriculum we continue to develop is true to the aspirations of Rangitanē. This year was our school's 50th birthday celebration, and alongside Rangitanē, we unveiled Te Wheke, our community tomokanga. Te Wheke is a turning point for us as a kura, as it shows, through the carvings, our national and local history. Our vision is for our LEGENDs to leave us in year 6, understanding every part of Te Wheke, the knowledge behind this, with curriculum learning experiences that also weave through Science, Social Sciences, The Arts and Technology. Te Wheke is at the centre of our curriculum and all that we do.

Whare Manaaki is a community highlight and is a space that has been developed over many years to support LEGENDs with emotional regulating as well as allowing time for LEGENDs to have brain breaks so that when they return to the classroom, they are more ready for learning. The programmes that are operating in Whare Manaaki give personalised and individualised support for many LEGENDs daily. Our diverse learners are able to utilise Whare Manaaki throughout the day, so they are able to then participate in their classroom. This is mostly funded through Board funds and some support from external agencies such as RTLB.

The biggest growth identified by staff was the engagement of our LEGENDs through our localised curriculum and the ability for LEGENDs to be creative, to be curious and to develop their problem solving skills.
2026 we will develop the Strategic Plan with Te Wheke at the centre, and continue to develop systems that track the curriculum closely. We will also be focusing on completing the Maths Learning Library for Flipped Learning and begin the Learning Library in Writing.

Leiana Lambert

Principal

List of all School Board Members

Board Member Names	Date that the Board Member's Term Finishes
Jaime Court	2027
Leiana Lambert	Principal
Megan Smith	2027
Hine Walker	2027
Starsha Te Rini	2027
Damian Samson	2027
Kendra Regnier	2027

Statement of Variance: Progress Against Targets

Analysis of Variance 2025

School Name:	Cloverlea School	School Number:	2350

Strategic Aim:	
	Māori Achieving Success as Māori Strategic Goal We will continue to improve teacher capability and knowledge in te reo so te reo is used in the class and across the school. We also use our last 3 years professional learning from Niho Taniwha to continue to embed practise we know works for Māori and begin Te Whare Tapu o te Ngākau Māori. We continue to ensure wānanga with iwi and get feedback and make adjustments needed. **Accelerating Student Achievement in Literacy Strategic Goal** To improve the teaching and learning in literacy, in relation to the New Zealand Curriculum, by using the structured literacy scope and sequence from Little Learners Love Literacy and Liz Kane 'The Code. Improve teacher curriculum knowledge, with the scope and sequence aligning to the new curriculum phases as well as increase classroom engagement through the use of Kagan Structures. **Accelerating Student Achievement in Mathematics Strategic Goal** To improve the teaching and learning in mathematics, in relation to the new New Zealand Curriculum, by using the mathematics curriculum to implement flipped learning and improve kaiako curriculum and content knowledge as well as increase classroom engagement through the use of Kagan Structures. This year, a key focus area is ensuring fidelity of practice across kura.

<table>
<tr><td>Annual Aims:</td><td>
Māori Achieving Success as Māori Annual Goal
To continue to build teacher knowledge around the Aotearoa Histories Curriculum through teacher voice

Accelerating Student Achievement in Literacy Annual Goal
By the end of 2025, 25% of the Year 3 and 4 target student group will make accelerated progress, meaning 8 year 3 children and 5 year 4 children will make more than one year's progress in reading using their little learners love literacy assessment to show accelerated progress.

By the end of 2025, 25% of the Year 3 and 4 target student group will make accelerated progress, meaning 8 year 3 children and 6 year 4 children will make more than one year's progress in writing using their e asttle marking to show accelerated progress.

2024 data was used as the basis for our annual goal. As a result we have identified the cohorts in our target.

Accelerating Student Achievement in Mathematics Annual Goal
By the end of 2025, 25% of the Year 3 and Year 4 student who need target support or are just below where they should be according to our maths expectations will make accelerated progress, meaning 5 year 4 children and 4 year 3 children will make more than one year's progress, using their scale growth from Progressive Achievement Test and GloSS data to show accelerated progress.
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<tr><td>Target</td><td>
Māori Achieving Success as Māori Target
• To see Aotearoa Histories teaching throughout all our mahi, with explicit links in literacy and numeracy.

Accelerating Student Achievement in Literacy Target
To accelerate the progress of our Year 3 and Year 4 target groups in reading and writing.

• To accelerate the progress of the 51.02% (n = 25/49) and 12.24% (n= 6/49) of the Year 3 students working well below or below expectation in reading.
• To accelerate the progress of the 39.39% (n=13/33) and 18.18% (n=6/33) of the Year 4 students working well below or below expectation in reading.
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	• To accelerate the progress of 40.82% (n=20/49) and 26.53% (n=13/49) of the year 3 students working well below or below expectation in writing. • To accelerate the progress of 48.48% (n=16/33) and 30.30% (n=10/33) of the year 4 students working well below or below expectation in writing. **To accelerate the progress of our Māori learners in our Year 2 and Year 3 target groups.** • 23 out of the 49 Year 3 students are Māori. • 18 out of the 33 Year 4 students are Māori. • Māori and Pasifika progress & achievement will be tracked and monitored through HERO. **Accelerating Student Achievement in Mathematics Target** To target the 66% of Year 4 students and the 40% of Year 3 students who were identified as working below the expectation for their year level at the end of 2024. • To accelerate the progress of the 66% (21 students) of the Year 4 students working below expectation. • To accelerate the progress of the 40% (19 students) of the Year 3 students working below expectation. • Māori and Pasifika progress & achievement will be tracked and monitored through HERO.
Baseline Data	**Māori Achieving Success as Māori Baseline Data** Staff Voice - 2025 Kura Planning, TODs, Staff Wānanga Schoolwide PLD plan alignment Introduce Student Voice around the engagement of learning through localised curriculum **Accelerating Student Achievement in Literacy Baseline Data** YEAR 2 (2024): 51.02% of students identified as 'well below' and 12.24% of students identified as 'below our Reading Expectations. YEAR 3 (2024): 39.39 % of students identified as 'well below' and 18.18% of students identified as 'below' our Reading Expectations. YEAR 2 (2024): 40.82% of students identified as 'well below' and 26.53% of students identified as 'below our Writing Expectations.

YEAR 3 (2024): 48.48 % of students identified as 'well below' and 30.30% of students identified as 'below' our Writing Expectations.

Māori learners: 41.28% of Māori students identified as 'needs targeted support' and 7.34% of students identified as 'just below' our Reading Expectations

35.51% of Māori students identified as 'needs targeted support' and 25.23% of students identified as 'just below' our Writing Expectations

Pasifika learners: 46.67% of Pasifika students identified as 'needs targeted support' our Reading Expectations

46.67% of Pasifika students identified as 'needs targeted support' and 20% of students identified as 'just below' our Writing Expectations

Accelerating Student Achievement in Mathematics Baseline Data

Year 4 Data

66% of current Year 4 students (21 students) were identified as "needing targeted support" or being 'just below' in mathematics according to our maths expectations based on data from the end of 2024.

22% of current Year 4 students (7 students) were identified as "needing targeted support" in mathematics according to our maths expectations based on data from the end of 2024.

44% of current Year 4 students (14 students) were identified as being "just below" in mathematics according to our maths expectations based on data from the end of 2024.

Year 3 Data

40% of current Year 3 students (19 students) were identified as "needing targeted support" or being 'just below' in mathematics according to our maths expectations based on data from the end of 2024.

25% of current Year 3 students (7 students) were identified as "needing targeted support" in mathematics according to our maths expectations based on data from the end of 2024.

15% of current Year 3 students (12 students) were identified as being "just below" in mathematics according to our maths expectations based on data from the end of 2024.

Māori Learners: across all year groups, 18% of Māori students (16 students) were identified as 'needing targeted support' and 22% of students (20 students) were identified as 'just below' our Maths Expectations.

	Pasifika Learners: across all year groups, 20% of Pasifika students identified as 'needing targeted support' (2 students) and 30% of students (3 students) were identified as 'just below' our Maths Expectations.

Māori Achieving Success as Māori

Actions *What did we do?*	**Outcomes** *What did we achieve?* *What were the outcomes of our actions?* *What impact did our actions have?*	**Evidence** *This is the source of information the board used to determine those outcomes.*	**Reasons for the variance** ***Why did it happen?*** *Think about both where you have exceeded your targets or not yet met them.*	**Planning for next year – where to next?** *What do you need to do to address targets that were not achieved.* *Consider if these need to be included in your next annual implementation plan.*
Start of year callback days staff visit to Wellington to visit the vault at Te Papa, walking tour based on Kupe and to see Te Tiriti o Waitangi at archives New Zealand.	By going to Wellington, staff got to see Te Triti and make connects to what we thought the document looked like to what it actually looks like. The vault gave staff an insight into the importance of storing and managing the archives so that the knowledge is well kept. Visiting and hearing from iwi in Wellington, strengthened the knowledge around Kupe and gave a good basis for discussion for the planned staff learning later in the year.	Link to full Māori Improvement Plan	Sound planning and preparation before starting the learning journey with staff. Relationship continues to be developed with Rangitāne with positive intent. Community are positive about the changes. Whānau can see the progression between each team but the purakau being the overarching context and have enjoyed hearing about this through whānau events.	Callback days to focus on 2026 curriculum, building staff knowledge: Term 1 - How the Kiwi lost its wings Term 2 - Ranginui and Papatūanuku / Puanga Term 3 - Te Ahu-a-Tūranga Term 4 - Tāne Mātauranga Continue staff development with Pā Jack and Te Whiringawhā Focus on explicit connects to the NZC through our local and national pūrākau and team leaders track this

	The connects from this visit and Te Tiriti was the baseline planning for the teaching of Waitangi in term 4.			focussing on explicit learning progressions
Begin 'Te Whare Tapu o te Ngākau Māori' as a whole staff read	Connects made to our uara (values) and introduction of Rangi and Papa as well as the knowledge around marae.		It was a difficult read as there was lots of knowledge that sits behind each page, so going slow and deliberate as a staff.	Continue Reading 'Te Whare Tapu o te Ngākau Māori' as a whole staff read
Localised curriculum that has strong progressions being developed.	2025 the localised curriculum began to take shape with each term a different kaupapa focus. Term 1 - Te Ika - a - Maui Term 2 - Puanga / Kupe Term 3 - Kupe Term 4 - Te Wheke / Te Tiriti Teams began to develop clear learning progressions across the curriculum, with explicit focus on how Mātauranga Māori can be across the curriculum.	Each teams PGC shows the deliberate changes they made, wonderings and next steps. This was shared in term 4 staff meeting for all teams to hear the progress.		
Staff visit to Waitangi grounds, Kupe's Footprints and Kororareka in groups to understand more connects to the teaching of Waitangi but also what it means to enact Te Tiriti.	New learning to begin develop the teaching of Te Tiriti from being at Waitangi. Kupes footprints and Kororareka connected to term 2 kaupapa as well as	Link to Staff Waitangi visit (group 3's itinerary and info - groups 1 and 2 were very similar to this but refined further each tiem)	Feedback from staff was best PLD personally and for the connects made in the termly kaupapa. In future, will lengthen the time we focus on Te Tiriti.	

	how we can incorporate this into our Flipped Learning Library.			
Marae trip for year 3 and 4 team	Developing knowledge as part of Te Whare Tapu o Te Ngakau Māori. Goal to have Tararua team do a marae visit in 2026.		Marae booked on dates that school was able to attend, so have booked for 2026.	
Knowledge from Manawatū Time Machine to be used in planning for 2025.	Connected to local pūrākau, planned for 2027	Staff Meeting Slides with staff feedback		
Support staff members continue to work alongside kaiako in classes, normalising te reo in learning programmes, giving advice and feedback around pronunciation and use of te reo based on what is going on in class.	Development in teacher capability and student confidence clear in all classes. Pae Kōrero further developed with further learning progressions.	2026 / 2027 Strategic Plan Support Staff Meeting Slides with staff feedback		
Support staff continue to work through the chapters of Niho Taniwha.	Completed up to Chapter 13. One chapter to complete in 2026			
Unveiling of Te Wheke, community tomokanga.	All history (national and local) that is the basis for the curriculum over 6 years. This is the anchor of teaching and learning programmes going forward.	Staff Meeting Slides with staff feedback. Callback day in 2026 has final session to complete the last chapter.		

Literacy				
Actions ***What did we do?***	**Outcomes** ***What did we achieve?*** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is the source of information the board used to determine those outcomes.***	**Reasons for the variance** ***Why did it happen?*** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved.*** ***Consider if these need to be included in your next annual implementation plan.***
Analyse 2024 data to identify trends and areas to target teaching New Staff - induction for teaching The Code and Little Learners Love Literacy scope and sequence Support Team Leaders to guide their teams through reporting on milestones on HERO to align with the new curriculum. Kagan Collaborative Structures explicitly taught and then embedded in classroom literacy practice Learning Assistants given professional guidance in	**2025 beginning of the year - Year 6 (Reading):** Based on the end of 2024 data, 5.26% of Year 6 students were working just below expectation. 31.58% of Year 6 students identified as "well below (needs targeted support)" from the end of 2024 data. **2025 beginning of the year - Year 6 (Writing):** Based on the end of 2024 data, 18.42% of Year 6 students were working just below expectation. 39.47% of Year 6 students identified as "well below	Data from SMS - Hero	Learning support for literacy has been consistently delivered on a daily basis. Learning support was provided for learners in Tararua as this was where the biggest learning needs were based on 2024 data. A learning assistant then worked with students in stage 1 and 2 for TWP in term 4 as having been identified as needing extra intervention and to see if progress could be accelerated. Kaiako across the kura are all following structured literacy and have applied	Start writing flipped learning library and kaiako start using a flipped approach across their writing programme. Writing to have more of a skills based focus than genre so students can see how skills can be transferable. Evaluate the flipped learning cycle - video, workshop-activity across kura. Ensure flipped videos line up with the new curriculum and plan any additional videos needed, highlighting the differences between phases and years.

how to support targeted groups. Regular conversations being held between Learning Assistant and Literacy Lead Teacher Continue to develop the Literacy Flipped Video website library Literacy observations in each akomanga The Code Data Analysis PA - Word Check -LLLL Stage Align the new curriculum phases with the Little Learners Love Literacy and Liz Kane 'The Code' scope and sequence New Curriculum - writing aligning with Structured Literacy and localised curriculum Development of flipped learning videos for writing	(needs targeted support)" from the end of 2024 data. **2025 end of the year - Year 6 (Reading):** • 42.1% students working above expectation • 28.95% students working at expectation • 7.89% students are 'just below' • 21.05% of students are 'well below' At the end of 2025, 28.94% of Y6 students are working below expectations, (4 Māori students within the group) compared to 57.89% working below expectation at the start of the year. **2025 end of the year - Year 6 (Writing):** • 7.89% students working above expectation • 26.32% students working at expectation • 18.42% students are 'just below'		this to the whole class as well as groups. One kaiako trialling using Heggerty to add elements missing. Kaiako have identified those that are struggling with SL approach and isn't working for them. Senior team kaiako have worked collaboratively to accelerate progress with seniors still on LLLL and to include other elements of literacy. Some good progress as a result. Learning assistant working with 25 students on early words to accelerate progress. The program was recommended by RTLB and implemented. Continued work on our literacy flipped learning library so all of the LLLL videos have been completed. 7.5 has not been included at this stage as this is when they would move over to the code. Have aligned the new writing curriculum to the	Ensure flipped learning videos are made on priority. A sense of urgency and pace needs to be a focus for some kaiako. Building teacher writing knowledge will be a focus next year and aligning it to the structured literacy approach. Developing the link between writing and reading Increase the range of Kagan structures used to promote writing learning and discussion - increase use in group teaching, as well as whole-class. Heggerty to be implemented across TWP team, with the parts analysed as a team as to what will be included. Data to be analysed for TWP and to see who is not making the progress expected (on Stage 1 after more than a year).

	• 47.37% of students are ‘**well below**’ At the end of 2025, 65.79% of Y6 students are working below expectations, (13 Māori students within the group) compared to 57.89% working below expectation at the start of the year. **2025 beginning of the year - Year 5 (Reading):** Based on the end of 2024 data, 8.11% of Year 5 students were working below expectation. 27.03% of students were working well below the expectation. **2025 beginning of the year - Year 5 (Writing):** Based on the end of 2024 data, 20% of Year 5 students were working below expectation. 40% of students were working well below the expectation. **2025 end of the year - Year 5 (Reading):**		phases and have developed a plan for flipped learning videos to be created. Will be implemented in 2026 to align with PD and to allow time to complete maths flipped learning videos. Take home packs given to all new entrants for stage 1. Those needing extra support in year 1 and 2 also given a pack to take home for further support.	

	• 54.05% students working above expectation • 24.32% students working at expectation • 0% students are 'just below'. • 21.62% students are 'well below'. At the end of 2025, 21.62% of Y5 students are working below expectations,17 children (including 5 Māori within the group) compared to 56% working below expectation at the start of the year. **2025 end of the year - Year 5 (Writing):** • 7.69% students working above expectation • 25.64% students working at expectation • 20.51% students are 'just below'. • 46.15% students are 'well below'.			

	At the end of 2025, 66.66% of Y5 students are working below expectations, 26 children (including 10 Māori within the group) compared to 60% working below expectation at the start of the year.			

Mathematics

Actions ***What did we do?***	**Outcomes** ***What did we achieve?*** ***What were the outcomes of our actions?*** ***What impact did our actions have?***	**Evidence** ***This is the source of information the board used to determine those outcomes.***	**Reasons for the variance** ***Why did it happen?*** ***Think about both where you have exceeded your targets or not yet met them.***	**Planning for next year – where to next?** ***What do you need to do to address targets that were not achieved.*** ***Consider if these need to be included in your next annual implementation plan.***
Across the School Adjusted maths flipped learning website so completed videos for Geometry, Measurement and Statistics align with the new curriculum. Adjusted number maths flipped learning planning documents to align with new curriculum Adjusted maths flipped learning website so Number aligns with the new curriculum. Kagan Collaborative Structures embedded in classroom mathematics	**2025 beginning of the year - Year 4:** Based on our end of 2024 data: 66% of current Year 4 students (21 students) were identified as "needing targeted support" or being 'just below' in mathematics. 22% of current Year 4 students (7 students) were identified as "needing targeted support" in mathematics. 44% of current Year 4 students (14 students) were identified as being "just below" in mathematics. **2025 beginning of the year - Year 3:**	Data from SMS - Hero	Learning support for mathematics has been consistently delivered on a daily basis. Learning support was provided for learners who were just below in term 1 and then those needing targeted support in term 2 and 3. A learning assistant worked with year 3 and year 4 groups of learners to try and help accelerate their progress. In term 3 and 4 we also had space for some year 5 and 6 groups, with a focus on basic facts. Sense of urgency and pace has improved enormously as a result of PLD and observation feedback.	Complete Number and Algebra flipped learning library (50/218 videos to go). Complete additional videos needed in Statistics, Probability, Geometry and Measurement (67/262 videos to go). Kaiako consistently use a flipped approach across their maths programme - video, workshop-activity across kura and improve the quality of group space learning. Use of equipment in teaching - PLD around the importance of this and modelling around use of materials in all maths teaching.

practice to promote mathematical discussion. Flipped Learning embedded in classroom mathematics practice using the model - video-kaiako-activity. Observed maths teaching and learning in all akomanga twice over the year and gave kaiako feedback. Kaiako observed others' maths teaching based on the areas identified as next steps. Evaluated mathematics teaching and learning across kura with a focus on the flipped learning cycle - video, workshop-activity, how Kagan is used and how basic facts are included in programmes. Kaiako continued to make maths flipped videos for Number. Mid Year Milestones analysed and trends	Based on our end of 2024 data: 40% of current Year 3 students (19 students) were identified as "needing targeted support" or being 'just below' in mathematics. 25% of current Year 3 students (7 students) were identified as "needing targeted support" in mathematics according to our maths expectations. 15% of current Year 3 students (12 students) were identified as being "just below" in mathematics. **2025 end of the year - Year 4:** • 25.81% students working above expectation • 32.26% students working at expectation • 22.58% students are 'just below'. • 19.34% students are 'well below'.	2025 Mid Year Data Analysis	Teacher maths knowledge has improved significantly especially around fractions. Flipped Learning practice has improved - a focus has been on what the teacher does in group teaching after LEGENDs have watched the video. Increased the range of Kagan structures used to promote maths learning and discussion - increased use in group teaching, as well as whole-class. 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. Continued work on our maths flipped learning library has increased teachers' content knowledge, by deliberately pairing up staff based on experience and maths confidence.	

identified to plan for the remainder of the year. End of Year Milestones analysed and trends identified to inform planning for 2026 **Professional Development** **Kaiako** Included a maths knowledge builder or game in each staff wananga to build kaiako knowledge. Two Staff Only Days and regular Staff Maths Wananga over the year focused on: • first intro to new maths curriculum • refreshing knowledge of flipped learning model • school expectations and systems • sense of urgency and pace • working on the flipped learning library **Learning Assistants**:	At the end of 2025, 41.92% of Y4 students are working below expectations, 13 children (including 6 Māori within the group) compared to 66% working below expectation at the start of the year. **2025 end of the year - Year 3:** • 16.32% students working above expectation • 40.82% students working at expectation • 32.65% students are 'just below'. • 10.2% students are 'well below'. At the end of 2025, 42.85% of Y3 students are working below expectations, 21 children (including 9 Māori within the group) compared to 40% working below expectation at the start of the year.	[2025 End of Year Data Analysis]	Milestones analysed mid year and end of year and data shared with staff and the Bot for future planning. Lots of knowledge builders and new games shared over the year. Lots of this new learning has then been observed in classes. All staff only days and wananga complete. Both learning assistants who take maths groups	

Learning Assistants given professional guidance in how to support targeted groups using Numicon. Regular conversations being held between Learning Assistant and Maths Lead Teacher **Improving Year 3 and 4 Outcomes** Analysed 2024 end of year data to identify trends and areas to target in learning. Tararua maths learning support groups identified from the 2024 data on HERO, targeting 'Just Below' and then later the 'needs targeted support'. Collected and analysed PAT data to identify trends and key content knowledge to focus on - Years 4-6			have been using Numincon since the start of the year, with support and guidance from RTLB and the DP. Data analysed and results analysed. Data hard to compare due to students leaving and other starting, which makes the data harder to compare.	

Planning for next year - 2026:

Strengthening Teaching Practice

- Make sure that all our LEGEND language is being used consistently for learning and behaviour
- Focus on concise, precise language in instructions, teaching and PB4L

- Focus on strong routines and consistency across kura for school wide routines

School Wide Curriculum
- Continue to work alongside Rangitaane to develop the knowledge foundation for our localised Aotearoa Histories curriculum and ensure regardless of the political changes that Rangitane are at the table.
- Continue to use pūrākau and Rangitaane history as the context for learning through our schoolwide curriculum and linked explicitly to our tomokanga.
- Ensure that we keep a record of the coverage and balance this across the teams over time and through different pūrākau.

PB4L
- Strengthen routines around Circle Time
- Revisit the purpose and timings of brain breaks through the snapshot
- Transitioning the year 3s through into year 3 and 4 classes
- New whānau to have a 'take home' resource on LEGEND
- Kaiakio peer observations to have a LEGEND language focus to see how others use it
- Re visit the pedagogy behind the rewards, with a particular focus on praise.
- Checking PB4L flip videos to see if matrices are still fit for purpose or whether we need to remake some videos.
- Building a new LEGEND box alongside tamariki.
- Use yearly curriculum overview to ensure consistent use of class and team builders
- Creation of kagan resource kits.
- Creating a Sensory Space curriculum snapshot and set of expectations for LEGENDs using it.
- Graduating as many of our year 3 and 4 LEGENDs as possible to make room for the high number of NE and year 1 LEGENDs who need time in Whare Manaaki

Flipped Learning
- Continue growing staff's understanding of Flipped Learning and consistency across kura of what happens in the group space
- Complete Maths Flipped Learning Library
- Begin to develop the Writing Flipped Learning Library
- Begin to develop the Level 2 Te Reo Flipped Learning Library
- Staff maths content knowledge builders as part of staff wananga.
- Team Leaders check usage of Te Reo Flipped Videos and resources.

Health and PE
- Consultation with the community around our Relationships and Sexuality Curriculum for 2026 teaching
- Continue to maintain connections with Rangitāne through sports in 2026

Evaluation and analysis of the school's students' progress and achievement

2025 Whole School End of Year Data Analysis (257 LEGENDs)

	Reading				Writing				Maths			
	Whole School	Māori	Female	Male	All	Māori	F	M	All	Māori	F	M
Beyond	7%	7.44%	8.06%	6.02%	0.78%	1.63%	1.6%	-	1.17%	-	0.81%	1.5%
Above	26.85%	16.53%	26.61%	27.07%	5.43%	3.25%	8%	3.01%	17.9%	13.22%	12.9%	22.56%
At	25.68%	23.14%	29.84%	21.80%	24.81%	18.7%	28%	21.8%	39.69%	40.50%	47.58%	32.33%
Just Below	8.17%	8.26%	9.68%	6.77%	34.5%	37.4%	39.2%	30.08%	27.24%	30.58%	25.81%	28.57%
Needs Targeted Support	32.30%	44.63%	25.81%	38.35%	34.5%	39.02%	23.2%	34.5%	14.01%	15.7%	12.9%	15.04%

How we have given effect to Te Tiriti o Waitangi

Through our Strategic Goals, we have ensured that we are giving effect to Te Tiriti. Our Staff Professional Learning Development Plan clearly shows that this is a priority for Cloverlea and the feedback from whānau is positive.

In previous years, staff have undertaken two days of professional learning facilitated by Veronica Tawhai and have also had a 2 hour recap session to continue to make sense of how Te Tiriti can influence our curriculum and teaching decisions. The leadership team has attended the Māori Achievement Collaborative Conference (MAC) in Auckland which had keynote speakers that are passionate about Te Tiriti and ensuring Māori achieve success as Māori in 2023, 2024 and 2025.

Our connections with Rangitāne are ongoing as we take guidance from iwi and always have any curriculum plans checked. In 2025 we spent Teacher Only Day learning about local spaces of significance, gave a new meaning and perspective to what we, as staff, didn't know about Palmerston North. This was followed up by weekly sessions over two terms to reinforce new learning. This learning was the foundation for our localised curriculum planning and gives as a strong basis to know more about our local whenua.

This year, our professional development focused on deepening staff knowledge and strengthening our practice. All staff participated in a significant learning experience at Waitangi, attending in three separate groups. This provided each group with the opportunity to develop their own understanding of the historical and cultural importance of Waitangi, reflect on their own practice, and consider how to meaningfully share this learning back within their own akomanga. The experience has not only shaped the way we have taught this year but will continue to influence our planning and delivery heading into next year.

As part of our continued professional development, staff also travelled to Wellington to visit Te Papa and explore the museum's archives in the 'vault'. This experience provided a rare opportunity to see significant taonga up close, including items used by Rangitāne, traditional Māori instruments and tools, and historical flags that hold deep cultural meaning. The visit also included a meander through the exhibitions to learn more about Kupe's story — his journey, navigation, and the connections to Aotearoa's earliest histories. This experience enriched our understanding of local iwi narratives and has further informed how we weave these stories and perspectives authentically into our teaching and learning programmes.

Our tomokanga, Te Wheke, was unveiled as the pinnacle event at our kura's 50th birthday celebration in October. Te Wheke is the key anchor for all our learning going forward. This is our visual commitment to our community, local iwi and to Te Tiriti. Every learning programme being planned should be connected to this for our LEGENDs. We are committed to creating exciting contexts for our tamariki where they can See, Hear and Feel themselves within our learning and where culture matters.

Seeing and hearing te reo across kura is another way we show our commitment to Te Tiriit. A number of teaching staff and support staff are on the te reo journey, through different providers and at a level that best suits their individual needs. Flipped learning also ensures that te reo is spoken in all akomanga and a site has also been developed for te reo to support the classrooms.

In 2023, we introduced Mana awards, which focus on recognising Māori and Pasifika through a cultural lens. These created positive conversations around what can be focussed on and celebrated for a cultural perspective - not everything is around academic achievement but also how our rangatahi contribute to whānau and community.

Our continued development of our Curriculum Snapshots ensures Te Tiriti is at the base of these, alongside our LEGEND values. Current discussions are around how we continue to honour Te Tiriti knowing that the decisions being made are in the best interests of whānau Māori.

Te Tiriti is part of who we are as a school and how we operate daily. We have strategic planning, PLD planning and classroom planning that clearly shows we are tangata tiriti.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	*Yes*
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	*Through a PB4L lens and our LEGEND values, these are not just for tamariki but for staff. Our job descriptions focus on these values including we are inclusive of others. Principal also holds 1 - 1 staff conversations twice a year where staff are able to share things that are on top for them.*
How do you practise impartial selection of suitably qualified persons for appointment?	*A panel has a cross section of staff as well as a member from the BOT present. The focus for potential appointment is based on the current staff, what skills can be added to the staff skill set, how potential applicants' values align with LEGEND and ability to honour and enact Te Tiriti through our curriculum.*
How are you recognising, - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service?	*This is at the core of how Cloverlea operates and as above, we ensure that Māori have a voice - through whānau engagement, ensuring curriculum comes from a Māori perspective, staff PLD around culturally responsive pedagogy, a specific Māori governance seat and a strong connection with Rangitāne. We ensure all teaching and learning programmes focus on how we know, as staff, we are teaching in a classroom in Aotearoa.*
How have you enhanced the abilities of individual employees?	*Through strong PLD planning and staff whakawhanaungatanga. Through staff being part of decision making.*
How are you recognising the employment requirements of women?	*Ensuring PRT / CRT is flexible, understanding the roles of māmā working, discretionary leave, and understanding the roles of wahine within schools.*
How are you recognising the employment requirements of persons with disabilities?	*Making necessary changes to the environment if needed.*

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	✓	
Has this policy or programme been made available to staff?	✓	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	✓	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	✓	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	✓	
Does your EEO programme/policy set priorities and objectives?	✓	

Financial statements

See attached.

Report on other special and contestable funding

We received the following money through grants in 2025

- Grassroots Trust Central $ 5,038.00 - assisting with transport to Wellington senior camp
- Environment Network $ 8,625.00 - funding to create a sensory garden, including all supplies, planting and labour.

Kiwisport funding

Kiwi Sport is a Government funded initiative to support students participation in organised sport. In 2025, the school received total Kiwi Sport funding of $3,996.36 excluding GST.

The funding was spent on:

- maintenance on our bikes and purchased some replacement bikes for those beyond repair. This enabled us to continue the use of our Bikes in Schools programme. The board also used extra funds to ensure more of the larger bikes were replaced.
- subsidised the cost of all paying sports fees for our teams so that all our LEGENDs have one less barrier to access sports. Each code played was subsidised for each team.
- subsidising the sports uniform to encourage our students to participate in team sports
- supply extra coaching hours for sports for teams to compete in tournaments so that more teams could attend
- fund transport to regional sporting tournaments
- updated some sports equipment and sports bags for teams to ensure there is access to quality equipment

CLOVERLEA SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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:	

EDUCATION FINANCE

www.educationfinance.co.nz

CLOVERLEA SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Cloverlea School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Michelle Copeman
Full Name of Presiding Member

Signature of Presiding Member

12-06-2025
Date:

Liana Irune Lambert
Full Name of Principal

Signature of Principal

11-06-25
Date:

Cloverlea School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	3,251,164	3,335,000	3,297,725
Locally Raised Funds	3	105,305	73,200	92,544
Interest		26,288	16,000	24,548
Total Revenue		3,382,757	3,424,200	3,414,817
Expense				
Locally Raised Funds	3	34,136	29,000	37,382
Learning Resources	4	2,189,913	2,240,300	2,134,602
Administration	5	475,729	532,850	504,715
Interest		1,781	-	2,157
Property	6	688,685	622,000	672,787
Total Expense		3,390,244	3,424,150	3,351,643
Net Surplus / (Deficit) for the year		(7,487)	50	63,174
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(7,487)	50	63,174

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		583,163	500,000	499,146
Total comprehensive revenue and expense for the year		(7,487)	50	63,174
Contributions from the Ministry of Education		-	-	-
Distributions to the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		-	-	20,843
Equity at 31 December		575,676	500,050	583,163
Accumulated comprehensive revenue and expense		575,676	500,050	583,163
Reserves		-	-	-
Equity at 31 December		575,676	500,050	583,163

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	7	312,628	139,050	312,398
Accounts Receivable	8	157,917	135,000	140,000
GST Receivable		12,158	15,000	11
Prepayments		14,795	10,000	15,102
Inventories	9	25,883	15,000	22,548
Investments	10	194,105	175,000	184,563
Funds Receivable for Capital Works Projects	17	2,219	-	-
		719,705	489,050	674,622
Current Liabilities				
Accounts Payable	12	213,624	175,000	174,240
Borrowings	13	5,893	-	-
Revenue Received in Advance	14	12,741	-	6,525
Provision for Cyclical Maintenance	15	111,049	-	69,679
Finance Lease Liability	16	10,583	8,000	10,381
Funds held for Capital Works Projects	17	15,465	-	15,465
		369,355	183,000	276,290
Working Capital Surplus/(Deficit)		350,350	306,050	398,332
Non-current Assets				
Property, Plant and Equipment	11	344,272	352,000	305,322
		344,272	352,000	305,322
Non-current Liabilities				
Borrowings	13	23,572	-	-
Provision for Cyclical Maintenance	15	87,088	158,000	110,445
Finance Lease Liability	16	8,286	-	10,046
		118,946	158,000	120,491
Net Assets		575,676	500,050	583,163
Equity		575,676	500,050	583,163

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 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		872,508	835,000	885,697
Locally Raised Funds		116,637	75,200	92,621
Goods and Services Tax (net)		(12,147)	-	33,176
Payments to Employees		(560,172)	(480,000)	(515,297)
Payments to Suppliers		(351,791)	(443,150)	(306,613)
Interest Paid		(1,781)	-	(2,157)
Interest Received		26,288	16,000	24,548
Net cash from/(to) Operating Activities		89,542	3,050	211,975
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(104,719)	(47,000)	(74,036)
Purchase of Investments		(9,542)	-	(31,441)
Net cash from/(to) Investing Activities		(114,261)	(47,000)	(105,477)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	20,843
Finance Lease Payments		(2,297)	(12,000)	(10,337)
Loans Received		29,465	-	-
Funds Administered on Behalf of Other Parties		(2,219)	-	(119,040)
Net cash from/(to) Financing Activities		24,949	(12,000)	(108,534)
Net increase/(decrease) in cash and cash equivalents		230	(55,950)	(2,036)
Cash and cash equivalents at the beginning of the year	7	312,398	195,000	314,434
Cash and cash equivalents at the end of the year	7	312,628	139,050	312,398

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 $33 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
The 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 15.

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 16. Future operating lease commitments are disclosed in note 22.

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.

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

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 School's 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 are 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 material.

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.

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	20 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
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 transaction etc.

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 surplus or deficit.

The reversal of an impairment loss is recognised in 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 and annual leave earned, by non teaching staff, 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 grants received where there are unfulfilled obligations for the Group to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

o) 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 Comprehensive 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 School 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, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

r) Borrowings
Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

s) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) 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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	872,378	830,000	882,523
Teachers' Salaries Grants	1,597,789	1,700,000	1,591,008
Use of Land and Buildings Grants	491,542	450,000	481,552
Ka Ora, Ka Ako - Healthy School Lunches Programme	283,182	350,000	325,186
Other Government Grants	6,273	5,000	17,456
	3,251,164	3,335,000	3,297,725

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	17,086	21,000	36,219
Fees for Extra Curricular Activities	19,601	9,000	10,307
Trading	7,757	13,000	23,814
Fundraising and Community Grants	44,886	-	11,104
Other Revenue	15,975	30,200	11,100
	105,305	73,200	92,544
Expense			
Extra Curricular Activities Costs	17,192	16,000	10,770
Trading	10,153	13,000	22,057
Fundraising and Community Grant Costs	6,791	-	4,555
	34,136	29,000	37,382
Surplus/ (Deficit) for the year Locally Raised Funds	71,169	44,200	55,162

4. Learning Resources

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Curricular	67,983	95,300	70,218
Employee Benefits - Salaries	1,998,975	2,048,000	1,968,679
Staff Development	47,386	37,000	18,416
Depreciation	75,569	60,000	77,289
	2,189,913	2,240,300	2,134,602

5. Administration

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Audit Fees	9,170	7,500	5,500
Board Fees and Expenses	8,473	9,000	5,396
Operating Leases	258	1,000	2,751
Other Administration Expenses	52,347	55,350	51,013
Employee Benefits - Salaries	104,414	90,000	97,514
Insurance	9,125	11,000	8,955
Service Providers, Contractors and Consultancy	8,760	9,000	8,400
Ka Ora, Ka Ako - Healthy School Lunches Programme	283,182	350,000	325,186
	475,729	532,850	504,715

6. Property

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Consultancy and Contract Services	37,253	35,000	35,787
Cyclical Maintenance	18,013	21,000	46,058
Heat, Light and Water	19,607	24,000	15,548
Rates	9,085	6,000	6,569
Repairs and Maintenance	15,106	9,000	10,431
Use of Land and Buildings	491,542	450,000	481,552
Employee Benefits - Salaries	54,236	45,000	42,230
Other Property Expenses	43,843	32,000	34,612
	688,685	622,000	672,787

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Bank Accounts	312,628	139,050	312,398
Cash and cash equivalents for Statement of Cash Flows	312,628	139,050	312,398

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

Of the $311,961 Cash and Cash Equivalents, $15,465 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables	-	-	6,176
Receivables from the Ministry of Education	4,071	-	7,643
Teacher Salaries Grant Receivable	153,846	135,000	126,181
	157,917	135,000	140,000
Receivables from Exchange Transactions	-	-	6,176
Receivables from Non-Exchange Transactions	157,917	135,000	133,824
	157,917	135,000	140,000

9. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
School Uniforms	25,883	15,000	22,548
	25,883	15,000	22,548

10. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	194,105	175,000	184,563
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	194,105	175,000	184,563

11. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Building Improvements	140,397	28,881	-	-	(11,100)	158,178
Furniture and Equipment	50,480	66,495	-	-	(22,502)	94,473
Information and Communication Technology	60,332	9,343	-	-	(22,718)	46,957
Motor Vehicles	24,483	-	-	-	(8,395)	16,088
Leased Assets	14,817	9,800	-	-	(9,003)	15,614
Library Resources	14,813	-	-	-	(1,851)	12,962
	305,322	114,519	-	-	(75,569)	344,272

The net carrying value of furniture and equipment held under a finance lease is $15,614 (2023: $14,817)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2024 Cost or Valuation $	2024 Accumulated Depreciation $	2024 Net Book Value $	2023 Cost or Valuation $	2023 Accumulated Depreciation $	2023 Net Book Value $
Building Improvements	303,098	(144,920)	158,178	277,699	(137,302)	140,397
Furniture and Equipment	290,908	(196,435)	94,473	228,210	(177,730)	50,480
Information and Communication Technology	121,323	(74,366)	46,957	146,701	(86,369)	60,332
Motor Vehicles	41,971	(25,883)	16,088	41,971	(17,488)	24,483
Leased Assets	50,155	(34,541)	15,614	49,416	(34,599)	14,817
Library Resources	89,337	(76,375)	12,962	89,337	(74,524)	14,813
	896,792	(552,520)	344,272	833,334	(528,012)	305,322

12. Accounts Payable

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Creditors	17,679	30,000	28,039
Accruals	35,558	10,000	13,143
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	153,846	135,000	126,181
Employee Entitlements - Leave Accrual	6,541	-	6,877
	213,624	175,000	174,240
Payables for Exchange Transactions	213,624	175,000	174,240
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	213,624	175,000	174,240

The carrying value of payables approximates their fair value.

13. Borrowings

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
EECA Loan	5,893	-	-
	5,893	-	-
EECA Loan	23,572	-	-
	23,572	-	-

The school has borrowings at 31 December 2024 of $29,465 (31 December 2023 $Nil). This loan is from the EECA for the purpose of instaling energy efficient lighting. The loan is unsecured, interest is 0% per annum and the loan is payable in equal instalments of $1,474.

14. Revenue Received in Advance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Grants in Advance - Ministry of Education	9,002	-	6,525
Other revenue in Advance	3,739	-	-
	12,741	-	6,525

15. Provision for Cyclical Maintenance

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Provision at the Start of the Year	180,124	137,000	134,066
Increase to the Provision During the Year	18,013	21,000	46,058
Use of the Provision During the Year	-	-	-
Other Adjustments	-	-	-
Provision at the End of the Year	198,137	158,000	180,124
Cyclical Maintenance - Current	111,049	-	69,679
Cyclical Maintenance - Non current	87,088	158,000	110,445
	198,137	158,000	180,124

The School's cyclical maintenance schedule details annual painting to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the schools 10 Year Property Plan.

16. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	11,497	8,000	11,811
Later than One Year and no Later than Five Years	8,871	-	10,782
Later than Five Years	-	-	-
Future Finance Charges	(1,499)	-	(2,166)
	18,869	8,000	20,427
Represented by			
Finance lease liability - Current	10,583	8,000	10,381
Finance lease liability - Non current	8,286	-	10,046
	18,869	8,000	20,427

17. 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, and includes retentions on the projects, if applicable.

2024	Project Number	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Block 12/13	224495	15,465	-	-	-	15,465
Special Needs Fencing		-	-	(2,219)	-	(2,219)
Totals		15,465	-	(2,219)	-	13,246

Represented by:

Funds Held on Behalf of the Ministry of Education	15,465
Funds Receivable from the Ministry of Education	(2,219)

2023	Project Number	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions $	Closing Balances $
Block 12/13	224495	79,479	66,263	(187,431)	57,154	15,465
Totals		79,479	66,263	(187,431)	57,154	15,465

Represented by:

Funds Held on Behalf of the Ministry of Education	15,465
Funds Receivable from the Ministry of Education	-

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	3,075	2,505
Leadership Team		
Remuneration	406,834	368,162
Full-time equivalent members	3	3
Total key management personnel remuneration	409,909	370,667

There are 7 members of the Board excluding the Principal. The Board has held 6 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 matters, and sub committee meetings, including Finance and Property.

Principal 1

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	160-170
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	2	1
110 - 120	-	1
120 - 130	2	-
	4.00	2.00

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

20. 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:

	2024 Actual $0	2023 Actual $0
Total	-	-
Number of People		

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of $15,465 (2023:$15,465) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment $
Block 12/13	15,465
Total	15,465

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any contracts:

23. 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	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Cash and Cash Equivalents	312,628	139,050	312,398
Receivables	157,917	135,000	140,000
Investments - Term Deposits	194,105	175,000	184,563
Total financial assets measured at amortised cost	664,650	449,050	636,961
Financial liabilities measured at amortised cost			
Payables	213,624	175,000	174,240
Borrowings - Loans	23,572	-	-
Finance Leases	18,869	8,000	20,427
Total financial liabilities measured at amortised cost	256,065	183,000	194,667

24. Events After Balance Date

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

25. Comparatives

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

BDO

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CLOVERLEA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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 BDO Manawatu Audit 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 20, that comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and the 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 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as a Tier 2 entitiy.

Our audit was completed on 13 June 2025. 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 arise from section 134 of the Education and Training Act 2020.

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 of the Members of the Board, Kiwisport/Statement of Compliance with Employment Policy, Statement of Variance, Evaluation of School's Student Progress and Achievement, Report on how the School has given effect to Te Tiriti O Waitangi, 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 (including International Independence Standards) (New Zealand) (PES 1) 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
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand