

# **CLIFTON TERRACE SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**



Ministry Number:	3187
Principal:	Robert Wemyss
School Address:	888 Atawhai Drive, Nelson 7010
School Postal Address:	888 Atawhai Drive, Nelson 7010
School Phone:	03 545 0532
School Email:	<a href="mailto:office@cliftontce.school.nz">office@cliftontce.school.nz</a>
Accountant / Service Provider:	Accounting For Schools Limited

# CLIFTON TERRACE SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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# CLIFTON TERRACE SCHOOL

## Statement of Responsibility

### For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jon Marshall

Full Name of Presiding Member



Signature of Presiding Member

23/09/2024

Date:

Robert Wemyss

Full Name of Principal



Signature of Principal

23/9/2024

Date:

# CLIFTON TERRACE SCHOOL

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	2,729,518	2,548,087	2,710,772
Locally Raised Funds	3	152,689	85,600	70,687
Interest		13,214	2,300	3,131
		<u>2,895,421</u>	<u>2,635,987</u>	<u>2,784,590</u>
<b>Expenses</b>				
Locally Raised Funds	3	57,228	31,700	45,788
Learning Resources	4	2,020,309	1,886,700	2,013,351
Administration	5	182,020	140,910	167,879
Interest		1,472	400	1,165
Property	6	617,522	575,600	509,979
		<u>2,878,551</u>	<u>2,635,310</u>	<u>2,738,162</u>
<b>Net Surplus / (Deficit) for the year</b>		16,870	677	46,428
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>16,870</u>	<u>677</u>	<u>46,428</u>

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





# CLIFTON TERRACE SCHOOL

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Balance at 1 January</b>		290,428	290,428	230,568
Total comprehensive revenue and expense for the year		16,870	677	46,428
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	13,432
<b>Equity at 31 December</b>		307,298	291,105	290,428
Accumulated comprehensive revenue and expense		307,298	291,105	290,428
<b>Equity at 31 December</b>		307,298	291,105	290,428

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.



# CLIFTON TERRACE SCHOOL

## Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	406,967	226,768	190,218
Accounts Receivable	8	141,927	151,500	185,028
GST Receivable		-	4,002	-
Prepayments		15,718	10,000	16,099
Inventories	9	2,139	1,500	2,139
Investments	10	100,397	95,000	96,074
Funds receivable for Capital Works Projects	17	-	-	52,263
		667,148	488,770	541,821
<b>Current Liabilities</b>				
GST Payable		18,234	-	4,144
Accounts Payable	12	173,150	175,000	183,473
Revenue Received in Advance	13	36,165	-	17,640
Provision for Cyclical Maintenance	14	60,393	30,647	30,647
Painting Contract Liability - Current Portion	15	13,065	13,065	13,065
Finance Lease Liability - Current Portion	16	10,322	10,000	11,935
Funds held for Capital Works Projects	17	153,752	-	58,419
		465,081	228,712	319,323
<b>Working Capital Surplus/(Deficit)</b>		202,067	260,058	222,498
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	180,309	117,717	150,523
		180,309	117,717	150,523
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	42,807	37,430	37,430
Painting Contract Liability	15	13,064	39,240	39,240
Finance Lease Liability	16	19,207	10,000	5,923
		75,078	86,670	82,593
<b>Net Assets</b>		307,298	291,105	290,428
<b>Equity</b>		307,298	291,105	290,428

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



# CLIFTON TERRACE SCHOOL

## Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		639,689	596,682	693,372
Locally Raised Funds		215,386	83,065	42,340
International Students		(13,913)	-	13,913
Goods and Services Tax (net)		14,089	17,118	25,262
Payments to Employees		(327,085)	(296,372)	(295,237)
Payments to Suppliers		(372,005)	(258,427)	(377,292)
Interest Paid		(1,472)	(400)	(1,165)
Interest Received		12,709	1,960	2,676
Net cash from Operating Activities		167,398	143,626	103,869
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	16,389	-
Purchase of PPE (and Intangibles)		(61,422)	-	(28,306)
Purchase of Investments		(4,323)	(12,418)	(13,492)
Net cash from Investing Activities		(65,745)	3,971	(41,798)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	13,432
Finance Lease Payments		(6,326)	(20,503)	(20,156)
Painting contract payments		(26,176)	(13,509)	(13,065)
Funds Administered on Behalf of Third Parties		147,596	(77,035)	(70,879)
Net cash from Financing Activities		115,094	(111,047)	(90,668)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>216,747</b>	<b>36,550</b>	<b>(28,597)</b>
Cash and cash equivalents at the beginning of the year	7	190,218	190,218	218,813
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>406,967</b>	<b>226,768</b>	<b>190,218</b>

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 Cash Flow Statement should be read in conjunction with the accompanying notes which form part of these financial statements.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

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

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Public Finance Act 1989.

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

The financial reports have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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

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

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

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

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

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

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

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

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

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

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

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

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

###### **Useful lives of property, plant and equipment**

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



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### *Cyclical Maintenance*

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

#### **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 22b.

#### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### ***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 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 comprise 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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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

##### Finance Leases

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

##### Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### 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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, 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 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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

##### *Long-term employee entitlements*

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





# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### **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.

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 in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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) 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.

#### **q) 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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 1. Statement of Accounting Policies

#### r) 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

#### 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 statements 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 at the start of the year.

#### 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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants – Ministry of Education	639,630	556,887	682,971
Teachers' Salaries Grants	1,693,004	1,600,000	1,694,101
Use of Land and Buildings Grants	388,344	380,000	323,299
Other Government Grants	8,540	11,200	10,401
	<b>2,729,518</b>	<b>2,548,087</b>	<b>2,710,772</b>

#### 3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	13,116	24,300	11,429
Fees for Extra Curricular Activities	63,045	35,600	42,062
Trading	2,528	6,700	2,676
Fundraising & Community Grants	74,000	19,000	10,120
Other Revenue	-	-	5,400
	<b>152,689</b>	<b>85,600</b>	<b>71,687</b>
<b>Expenses</b>			
Extra Curricular Activities Costs	51,218	25,000	40,457
Trading	1,955	6,700	1,881
Fundraising and Community Grant Costs	4,055	-	4,450
	<b>57,228</b>	<b>31,700</b>	<b>46,788</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>95,461</b>	<b>53,900</b>	<b>24,899</b>

#### 4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	39,007	34,700	53,588
Depreciation	49,632	55,000	64,398
Equipment Repairs	-	500	483
Information and Communication Technology	16,048	14,000	14,718
Library Resources	5,930	4,200	3,112
Employee Benefits - Salaries	1,882,629	1,762,000	1,863,368
Staff Development	27,063	16,300	13,684
	<b>2,020,309</b>	<b>1,886,700</b>	<b>2,013,351</b>



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,150	4,700	4,854
Board of Trustees Fees	3,600	4,800	4,640
Board of Trustees Expenses	14,761	9,300	13,448
Communication	8,165	9,410	8,364
Consumables	16,497	5,500	13,456
Other	16,967	8,600	8,850
Employee Benefits - Salaries	99,406	84,600	100,484
Insurance	8,336	8,200	7,862
Service Providers, Contractors and Consultancy	9,138	5,800	5,921
	182,020	140,910	167,879

### 6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	4,705	4,600	4,015
Consultancy and Contract Services	56,670	54,000	34,068
Cyclical Maintenance Provision	35,123	22,000	14,013
Grounds	5,259	3,500	5,593
Heat, Light and Water	32,393	24,500	32,320
Repairs and Maintenance	39,950	36,500	48,139
Use of Land and Buildings	388,344	380,000	323,299
Security	3,481	2,500	5,589
Employee Benefits - Salaries	51,597	48,000	42,943
	617,522	575,600	509,979

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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	400	400	400
Bank Current Accounts	173,754	96,587	120,726
Bank Call Account	232,813	129,781	69,092
Cash and cash equivalents for Cash Flow Statement	406,967	226,768	190,218

Of the \$406,967 Cash and Cash Equivalents, \$153,752 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 2024 on Crown owned school buildings.

#### 8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	280		
Receivables from the Ministry of Education	8,481	1,000	30,539
Interest Receivable	1,120	500	615
Teacher Salaries Grant Receivable	132,046	150,000	153,874
	141,927	151,500	185,028
Receivables from Exchange Transactions	1,400	500	615
Receivables from Non-Exchange Transactions	140,527	151,000	184,413
	141,927	151,500	185,028

#### 9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	2,139	1,500	2,139

#### 10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	100,397	95,000	96,074



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 11. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	24,275	29,734	-	-	(4,904)	49,105
Furniture and Equipment	42,318	4,517	-	-	(10,343)	36,492
Information Technology	31,613	18,635	-	-	(12,513)	37,735
Motor Vehicles	2,895	-	-	-	(2,895)	-
Leased Assets	17,806	25,388	-	-	(14,989)	28,205
Library Resources	31,616	1,144	-	-	(3,988)	28,772
<b>Balance at 31 December 2023</b>	<b>150,523</b>	<b>79,418</b>	<b>-</b>	<b>-</b>	<b>(49,632)</b>	<b>180,309</b>

The net carrying value of equipment held under a finance lease is \$28,205 (2022: \$17,806).

#### 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.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building Improvements	237,659	(188,554)	49,105	207,924	(183,649)	24,275
Furniture and Equipment	247,825	(211,333)	36,492	243,303	(200,985)	42,318
Information Technology	199,968	(162,233)	37,735	181,334	(149,721)	31,613
Motor Vehicles	31,820	(31,820)	-	31,820	(28,926)	2,895
Leased Assets	110,619	(82,414)	28,205	92,622	(74,816)	17,806
Library Resources	50,114	(21,342)	28,772	48,970	(17,354)	31,616
<b>Balance at 31 December</b>	<b>878,005</b>	<b>(697,696)</b>	<b>180,309</b>	<b>805,973</b>	<b>(655,451)</b>	<b>150,523</b>



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	11,740	10,000	9,720
Accruals	5,000	15,000	4,854
Employee Entitlements - Salaries	154,711	150,000	168,186
Employee Entitlements - Leave Accrual	1,699	-	713
	<b>173,150</b>	<b>175,000</b>	<b>183,473</b>
Payables for Exchange Transactions	173,150	175,000	183,473
	<b>173,150</b>	<b>175,000</b>	<b>183,473</b>

The carrying value of payables approximates their fair value.

### 13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	4,188	-	-
International Student Fees	-	-	13,913
Other	31,977	-	3,727
	<b>36,165</b>	<b>-</b>	<b>17,640</b>

### 14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	68,077	68,077	54,064
Increase/ (decrease) to the Provision During the Year	35,123	-	14,013
Provision at the End of the Year	<b>103,200</b>	<b>68,077</b>	<b>68,077</b>
Cyclical Maintenance - Current	60,393	30,647	30,647
Cyclical Maintenance - Non Current	42,807	37,430	37,430
	<b>103,200</b>	<b>68,077</b>	<b>68,077</b>



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 15. Painting Contract Liability

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Liability	13,065	13,065	13,065
Non Current Liability	13,064	39,240	39,240
	26,129	52,305	52,305

In 2019 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2020, with regular maintenance in subsequent years. The agreement has an annual commitment of \$21,866. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

### 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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	12,234	12,000	12,791
Later than One Year and no Later than Five Years	21,547	12,000	6,260
Future Finance Charges	(4,252)	(4,000)	(1,193)
	29,529	20,000	17,858
<b>Represented by</b>			
Finance Lease Liability - Current	10,322	10,000	11,935
Finance Lease Liability - Non Current	19,207	10,000	5,923
	29,529	20,000	17,858





# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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.

	Project Number	Opening Balances	Receipts from MoE	Payments	Write-off to R&M	Closing Balances
AMS Combined: A: Replace Roofing, Room 1 & 2 ILE	201946	(40,503)	38,048	(494)	2,949	-
SIP Combined: Site: Stormwater Upgrade and Hardcourt	224897	(11,760)	26,696	(14,936)	-	-
Integrated Learning Environment and Outdoor Shaded Space	227272	58,419	250,000	(154,667)	-	153,752
Totals		6,156	314,744	(170,097)	2,949	153,752

#### Represented by:

Funds Held on Behalf of the Ministry of Education	153,752
Funds Due from the Ministry of Education	-
	153,752

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions \$	Closing Balances \$
AMS Combined: A: Replace Roofing, Room 1 & 2 ILE	201946	117,915	228,547	(386,965)	-	(40,503)
SIP Combined: Site: Stormwater Upgrade and Hardcourt Installation	224897	(40,880)	33,211	(4,091)	-	(11,760)
Create Integrated Learning Enviro	227272	-	62,194	(3,775)	-	58,419
Totals		77,035	323,952	(394,831)	-	6,156

### 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.



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 19. Remuneration

#### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,600	4,640
<i>Leadership Team</i>		
Remuneration	187,163	250,173
Full-time equivalent members	2	2
Total key management personnel remuneration	190,763	254,813
Total full-time equivalent personnel	2	2

There are six members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

#### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5

#### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3	2
110 - 120	2	-
	5	2

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 trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 settlement wash-up

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

#### 22. Commitments

##### (a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$463,453 (2022: \$74,862) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Integrated Learning Environment Project	621,895	158,442	463,453
<b>Total</b>	<b>621,895</b>	<b>158,442</b>	<b>463,453</b>

##### (b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts (31 December 2022: nil).



# CLIFTON TERRACE SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2023

### 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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	406,967	226,768	190,218
Receivables	141,927	151,500	185,028
Investments - Term Deposits	100,397	95,000	96,074
Total Financial assets measured at amortised cost	649,291	473,268	471,320

#### Financial liabilities measured at amortised cost

Payables	173,150	175,000	183,473
Finance Leases	29,529	20,000	17,858
Painting Contract Liability	26,129	52,305	52,305
Total Financial Liabilities Measured at Amortised Cost	228,808	247,305	253,636

### 24. Events After Balance Date

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



# CLIFTON TERRACE SCHOOL

## Members of the Board

For the year ended 31 December 2023

Name	Position	How position on Board gained	Term expired/expires
Jon Marshall	Presiding Member	September 2022	September 2025
Robert Wemyss	Principal	Appointed January 2004	
Angela Hunter	Parent Rep	Elected September 2022	September 2025
Trevor Voyce	Parent Rep	Elected September 2022	September 2025
Elliot Riley	Parent Rep	Elected September 2022	September 2025
Bonnie Slade	Parent Rep	Selected May 2021	September 2025
Scott Dobson	Staff Rep	Elected September 2022	September 2025
Justine Butler	Secretary	Appointed	

# CLIFTON TERRACE SCHOOL

## Kiwisport Funding

For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support sport for school aged children.

In 2023 the School received Kiwi Sport funding of \$4,190 (2022: \$4,421).

The funding was spent on sports equipment, coaching of teams and providing a Sports Program for Years 5 and 6.

### Statement of Compliance with Employment Policy

For the year ended 31 December 2023 the Clifton Terrace School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspect 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 contract of all staff employed by the Board.
- Ensures all employees and applicants for employments are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

## **INDEPENDENT AUDITOR'S REPORT**

### **To the readers of Clifton Terrace School's financial statements for the year ended 31 December 2023**

The Auditor-General is the auditor of Clifton Terrace School (the School). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of Crowe New Zealand Audit Partnership, 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 22, that comprise the statement of financial position as at 31 December 2023, 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:

- a) present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 23 September 2024. 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 arise 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 Members of the Board, Kiwisport Funding, Statement of Variance, Evaluation of the School's students' progress and achievements, Good Employer Policy and 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.



Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand

## Whole School Target – Student Attendance

### Annual objective:

#### Baseline data: Analysis of school wide attendance data...

Analysis of attendance data in 2022 indicated that we are below the MOE expectations of attendance based on a 2024 MOE Target. Although it is believed that Covid had a part to play in this data, it is important that we endeavour to get children back into school where at all possible. Children not at school regularly do not get consistency of teaching and miss crucial learning steps leading to learning and sometimes behavioural difficulties.

#### Targets:

- To have higher attendance than the 2024 MOE attendance expectations by the end of 2023.
- The following is the MOE attendance target.

Measure	MOE 2024 Target
Percentage of akōnga attending school <b>regularly</b> (attending more than 90%, an average of 9 days a fortnight)	70%
Percentage of akōnga attending school <b>Irregularly</b> (attending more than 80% and up to 90%). <i>NB: This section is not officially one of the MOE targets but has been included for CTS.</i>	19%
Percentage of akōnga who are <b>moderately absent</b> (attending more than 70% up to 80%, missing two to three days a fortnight)	6%
Percentage of akōnga who are <b>chronically absent</b> (attending 70% or less, missing three or more days a fortnight)	5%

What	Resources:	Who and When	Indicators of progress (outcomes)	Monitoring
Analyse 2022 data to ascertain where we currently fit according to the MOE 2024 Target.	eTap	Principal, early 2023.	Analysis completed and a plan made.	
Monitor Term 1 2023. What groups (if any) are highlighted and need to be followed up. Māori whanau are over represented in attendance data. Is this the same at CTS?	eTap data Newsletter for sharing our success re attendance	Staff  Principal  Māori whanau consultation	Attendance is a known focus for our family and whanau and understand its importance.	Highlighted in newsletters
Connection with family and whanau re when a child 's attendance has been identified as slipping.	Staff Agencies	Staff to conduct weekly check to note any concerns and to make contact if need be.	Improved attendance.	eTap notifications investigated regarding absences.  Communication with parents as required.

Share our school attendance regularly.	eTap data.	Newsletters termly	Improved attendance.	Newsletters at least termly.
Re-evaluate school processes to track students attendance.	Ensure staff know how to access data efficiently.  Discuss student concerns at syndicate meetings.	Teaching staff weekly  Syndicates  Office staff	Improved attendance	Staff increasingly aware of problem absences and conversations had regularly to ensure the right people are involved in the next steps.
Evaluate termly what is working.	Staff Syndicate meetings	Staff termly	Improved attendance	
What agency can we utilise better?	Initiate contact with Mike Foster at our local attendance service to ascertain other effective ways to proceed.  Collaborate with other kura to share effective practice.	Mike Foster  Kahui Ako kura	Improved attendance	Tāpitomata Attendance Service in place and effective relationships with the service to ensure identified students are re engaged in school.

### Evaluation

The year has definitely been a year of 4 terms! Each term's attendance has fluctuated but I think we can analyse fairly closely why;

Term 1	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	165	60	78	29	21	8	9	3
Female	77	61	32	25	13	10	5	4
Male	88	60	46	32	8	5	4	3
Pākehā	133	62	64	30	13	6	6	3
Māori	10	53	3	16	5	26	1	5
Other	21	62	8	24	3	9	2	6
Pacific	1	25	3	75				

#### Term 1

Term 1's data was not within the expectation. If we dive deeper into the data, the number of irregular attendees was high but many of these only just fell into this category and were a day away from being regular attendees. Māori attendance was significantly lower than expected.

Term 2	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	125	44	105	37	32	11	19	7
Female	60	46	45	35	14	11	11	8
Male	65	43	60	40	18	12	8	5
Pākehā	102	46	87	39	20	9	15	7
Māori	4	21	5	26	2	37	3	16
Other	17	49	12	34	5	14	1	3
Pacific	2	67	1	33				

#### Term 2

Term 2's data was poor. However, at CTS we have a number of families who are from overseas and have not had family contact due to Covid. Many of the poor attendees were family and whanau who had travelled for extended periods overseas. There was also a lot of sickness during the Term 2 period. Again however, there were a number of children who fell just out of the regular attending category. Māori attendance was very poor.

Term 3	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	139	47	90	31	41	14	23	8
Female	65	49	44	33	15	11	8	6
Male	74	46	46	29	26	16	15	9
Pākehā	111	47	75	32	32	14	19	8
Māori	4	24	6	35	7	41		
Other	23	64	8	22	1	3	4	11
Pacific	1	33	1	33	1	33		

### Term 3

Term 3's data was largely the same as Term 2 and for the same reasons. There was also a lot more sickness.

Term 4	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	196	66	73	25	21	7	7	2
Female	95	69	31	22	9	7	3	2
Male	101	64	42	26	12	8	4	3
Pākehā	158	66	59	25	16	7	5	2
Māori	10	56	6	33	2	11		
Other	25	66	8	21	3	8	2	5
Pacific	3	100						

### Term 4

Term 4 data is starting to look much improved but is still not meeting the expectations. Sickness has been minimised and families are not travelling.

Māori attendance is still a concern.

Attendance data: 2023 to Thu 14th Dec 2023								
Year to date	Regularly attending		Irregular absence		Moderately absent		Chronically absent	
	Number	%	Number	%	Number	%	Number	%
All	152	49	120	39	30	10	7	2
Female	70	49	54	38	18	13	2	1
Male	82	50	66	40	12	7	5	3
Pākehā	126	51	94	38	21	9	6	2
Māori	3	15	13	65	4	20		
Other	22	58	10	26	5	13	1	3
Pacific	1	25	3	75				

### Full Year Data

Overall the data does not meet our expectation. However, of the 120 children in the *irregular absence*, 63 of these were within 2 days of being in the *regular attending* category.

My greatest concern is our Māori cohort. Too many children are not attending as expected.

### Next Steps

This will again be a focus for the kura in 2024. Next steps will involve;


1. The school newsletter being used more regularly to advertise attendance rates and breaking it down so that parents can more easily understand what missing 1 day per fortnight looks like over a year, 2 years, entire schooling. i.e. 1 day a fortnight over a child's school is the equivalent of 52 weeks of missed learning time!
2. Celebrate the importance of learning time.
3. Engage earlier with parents to seek the reasons why someone is away regularly. Are there barriers that exist that can be eradicated?
4. Continue to engage with Tapitomata Attendance Service to closely work with whanau where attendance is a bigger issue.
5. Continue to work as a Kahui Ako on this mahi and celebrate achievements across the kura and look for more ways that we can be proactive to re engage students where necessary.



# Junior Syndicate Annual Objective Review 2023



To provide all tamariki with a high-quality literacy programme that reflects the emerging body of research that supports a structured literacy approach.



# The why?

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We proposed an essential initiative aimed at providing all tamariki with a high-quality literacy program. We wanted to build on the positive impact and noticeable shifts in achievement and learning disposition we observed in 2022 with our emerging structured literacy pedagogy. As a syndicate we were fully committed to ensuring that a structured literacy approach was embraced across all junior classes. Our why and primary goal of this annual objective was to empower every student with a strong foundation of literacy skills that they will need to be successful lifelong learners. To achieve this, we intended to equip our teachers with the necessary training and resources, enabling them to effectively deliver this pedagogical approach.

# What did we do?

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**Priority Learners Identification and Individualized Plans:** Priority learners were identified through ongoing regular assessment. Individualized Education Plans (IEPs) and Action Plans were put in place for those who needed additional support. These plans were tailored to address the specific needs and learning goals of each student, ensuring that they receive the necessary assistance to succeed.

**Kaiako Upskilling:** To enhance the quality of literacy education, the upskilling of all our kaiako (teachers) with BSLA was completed. This training equipped our teachers with the necessary knowledge and tools to implement a structured literacy approach effectively. This upskilling included evidence-based strategies and techniques for teaching literacy, ensuring that students receive a comprehensive and consistent educational experience across our syndicate.

**Flexible Support Programs:** The adaptive expertise of learning support assistants was leveraged to develop flexible support programs to best meet the needs of our children. These programs incorporated STEPs and Sunshine decodable texts, among other resources. The collaborative efforts between teachers and support assistants lead to more effective and tailored support for students with learning needs.

**Professional Development (PD):** To ensure that staff members stay updated with the latest educational practices and strategies, relevant professional development opportunities were made available to them. This ongoing training covered a range of topics, including the latest teaching methods and research in this area of learning.

# How do we know how we did? Outputs

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Were all tamariki provided a high-quality literacy programme that reflects the emerging body of research that supports a structured literacy approach?

Yes, our primary objective this year has been to implement a structured literacy approach across all our classes. I'm delighted to report that all students in our junior classes have now had their first encounter with structured literacy as the initial pedagogy of their literacy education. We are eagerly anticipating and looking forward to forthcoming developments in this realm, especially as the Ministry of Education begins to realign its priorities in response to new government directives.

How are children not achieving at the expected level supported to achieve in this area of learning?

We've identified students who were progressing at a slower pace by analysing their regular assessment data. To assist these students, we've introduced additional learning support, typically provided by a Learning Support Assistant (LSA) familiar with and trained in our structured literacy approach. I firmly believe that the effectiveness of this assistance largely hinges on the collaborative exchange of insights between the teacher and the LSA regarding each student's unique requirements. This close partnership has resulted in the creation of a support program that is highly adaptable and responsive, allowing us to address the specific needs of each learner more promptly.

Furthermore, we have continued to utilize the web-based STEPs program and introduced Sunshine Decodable texts for these students, enhancing our commitment to tailored and comprehensive support for their individual learning journeys.



# The Data...

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When comparing the baseline data of 30 children receiving extra support in the junior syndicate in 2022 and the current year's number of 26 as of November, it's important to recognize that the slight decrease in the number of children receiving extra support may not provide a complete picture of the situation. Several additional factors and nuances come into play when assessing this data. Here are some extra considerations to take into account when comparing these two numbers:

**LSA Availability:** The availability of Learning Support Assistants (LSAs) greatly impacts the count of children receiving extra support. More LSA time may result in increased support, while shortages may reduce the number. We feel well supported and lucky to have the amount of support we do.

**Short-Term vs. Long-Term Interventions:** Varying support durations can cause fluctuations. Our support system allows for quality short and long term learning support to be given to children with a high degree of flexibility to meet their needs.

**Evolving Student body:** Changes in demographics may alter the need for extra support, especially as we have new cohorts beginning during the year.

In conclusion, comparing the number of children receiving extra support in different years is a complex task due to the multitude of factors at play. It's essential to consider these extra reasons and contextual factors to gain a more accurate understanding of the impact we have made.

In my role as the syndicate leader, I am thrilled to witness the transformative changes underway in our approach to literacy instruction in the junior school. The implementation of structured literacy through the Better Start Approach is grounded in the science of reading and supported by extensive research. As educators, we have dedicated the past two years to adapting our teaching methods to align with this approach. I am deeply appreciative of the commitment and readiness of our teaching team to enhance their skills, all with the ultimate goal of providing our students with the highest quality literacy education.

I take great pride in the collective efforts of our syndicate, which have propelled this pedagogical shift to its current state. I firmly believe that the adjustments and skill development among our staff will have far-reaching, positive effects on the learning experiences of generations of students to come. It brings me joy to temporarily step back from this project, allowing it to continue to evolve and develop, while eagerly anticipating our upcoming collaborative endeavors as a team.

**"Te Whakamutunga o te Haerenga Ko te timatanga o te tahi atu."**

**The End Of A Journey Means The Start Of Another One.**

# Middle Syndicate Reading Target, 2023

Focus: Reading across the  
curriculum, developing  
comprehension and vocabulary.

# ***Annual Learning Targets***

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- All students who were Well Below or Below in reading at the end of the 2022 year will increase by at least one stanine in the STAR reading assessment and/or the PAT Reading Vocabulary and/or PAT Reading Comprehension assessment (Year 4 only) OR progress through 5 levels on the colour wheel.
- All students who were At in reading at the end of the year will increase by at least one stanine in the STAR reading assessment and/or the PAT Reading Vocabulary and/or PAT Reading Comprehension assessment . (Year 4 only)

# OTJ Data T4 2022

Y2 T4

2022

	9%	13%	43%	34%	(53)
	( <u>5</u> )	( <u>7</u> )	( <u>23</u> )	( <u>18</u> )	

Y3 T4

2022

	10%	6%	33%	51%	(49)
	( <u>5</u> )	( <u>3</u> )	( <u>16</u> )	( <u>25</u> )	

# Student Sample

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Each teacher chose 6 students representing a spread across their class, including students who were Well Below, Below, At and Above.

These students were assessed at the beginning of Term 1 and again in Term 4.

Their progress is noted below.

# Room A - Reading Assessment

OTJ Term 4 2022	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 2	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 4
Student 1 - WBelow Y4	St 3	St 1	St 1	L10	WBelow	St 3	St 1	St 3	L19	Below
Student 2 - WBelow Y4	St 2	St 1	St 1	L8	WBelow	St 1	St 1	St 2	L15	WBelow
Student 3 - At Y4	St 7	St 5	St 7	L21	At	St 7	St 7	St 6	L24	Above
Student 4 - At Y4	St 4	St 4	St 2	L22	At	St 5	St 6	St 4	L24	At
Student 5 - Above Y4	St 9	St 7	St 9	L23	At	St 9	St 9	St 8	L27	Above
Student 6 - Above Y4	St 9	St 8	St 8	L24	Above	St 9	St 9	St 9	L27	Above

# Room B - Reading Assessment

OTJ Term 4 2022	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 2	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 4
Student 1 - <u>W</u> Below Y4	st3	st4	1	12	wb	st4	st3	1	19	wb
Student 2 - <u>Below</u> Y4	st4	st5	4	17	below	st7	st5	4	23	at
Student 3 <u>At</u> Y4	st5	st5	4	21	below	st6	st9	4	24	at
Student 4 <u>At</u> Y3			6	20	at			7	23	above
Student 5 - <u>Above</u> Y3			9	23	above			6	26	above
Student 6 - <u>Above</u> Y3			8	21	above			6	24	above




# Room C - Reading Assessment

OTJ Term 4 2022 <u>          </u>	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 2	PAT Vocab	PAT Comp	STAR	Reading Level	OTJ Term 4
Student 1 Well Below Y4	1	1	1	9	WB	1	2	1	21	B
Student 2 Well Below Y4	1	1	1	8	WB	1	1	1	12	WB
Student 3 At Y4	4	2	3	20	At	6	3	5	24	At
Student 4 At Y4	5	4	4	22	At	6	6	3	24	At
Student 5 Above Y4	7	7	6	25	Ab	8	7	5	26+	Ab
Student 6 Above Y4	7	9	8	25	Ab	7	8	7	26+	Ab

# Room D - Reading Assessment

OTJ Term 4 2022 —	STAR	Reading Level	OTJ Term 2	STAR	Reading Level	OTJ Term 4
Student 1 WBelow Y3	2	7	WB	2	16	B
Student 2 WBelow Y3	2	6	WB	2	15	B
Student 3 Below Y3	4	14	B	2	21	At
Student 4 At Y3	3	16	At	3	21	At
Student 5 At Y3	3	17	Ab	4	23	Ab
Student 6 At Y3	3	19	Ab	4	23	Ab

# Room E - Reading Assessment

OTJ Term 4 2022 	STAR	Reading Level	OTJ Term 2	STAR	Reading Level	OTJ Term 4
Student 1 - Below Y3	2	L14	Below	3	L19	At
Student 2 - Below Y3	3	L16	Below	2	L21	At
Student 3 - At Y3	3	L20	At	4	L23	Above
Student 4 - At Y3	6	L20	At	6	L24	Above
Student 5 - Above Y3	9	L23	Above	9	L25+	Above
Student 6 - Above Y3	9	L23	Above	7	L24	Above

# Data Analysis of Student Sample

OTJ Comparisons		STAR Comparisons		PAT Comprehension Comparisons		PAT Vocab Comparisons	
Term 1	Term 4	Term 1	Term 4	Term 1	Term 4	Term 1	Term 4
23% W Below	10% W Below	33.3% Moved up at least 1 stanine 33.3% Stayed the same stanine 33.3% Moved down at least 1 stanine					
13% Below	13% Below	Crit Rng St. 1-3 50%	Crit Rng St. 1-3 40%	Crit Rng St. 1-3 33%	Crit Rng St. 1-3 40%	Critical Range St. 1-3 4%	Critical Range St. 1-3 4%
37% At	30% At	Typical Range St. 4-6 23%	Typical Range St. 4-6 40%	Typical Range St. 4-6 40%	Typical Range St. 4-6 20%	Typical Range St. 4-6 79%	Typical Range St. 4-6 57%
27% Above	47% Above	High Range St. 7-9 27%	High Range St. 7-9 20%	High Range St. 7-9 27%	High Range St. 7-9 40%	High Range St. St 7-9 17%	High Range St St 7-9 39%

## Target for ALL 'At' Students - To move up at least 1 stanine in one of the assessments.

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STAR - This worked out to be approx. one third moving up a stanine, one third staying the same and the other third dropping a stanine. (Similar to our student sample) We feel this assessment may not be as effective in showing the student's progress for various reasons: i.e. student anxiety over testing, being timed, the context of the reading, outdated vocabulary etc. We have wondered if we should continue to use this assessment in the future.

PAT Comprehension - The number of students in the critical range (Below) overall has reduced, those in the typical range (At) are about the same, with the high range (Above) increasing. We did not breakdown the individual count to find the percentages overall.

PAT Vocabulary - Overall each range has stayed reasonably the same. Students either knew the meaning of the word, and found it difficult in the limited context to understand.

NB: The Reading PAT assessments are being updated, online first and by 2025 paper ones will be available.

# Year 3 - Overall Reading OTJ

5 students were WBelow 2022

1 student has moved up 1 reading level

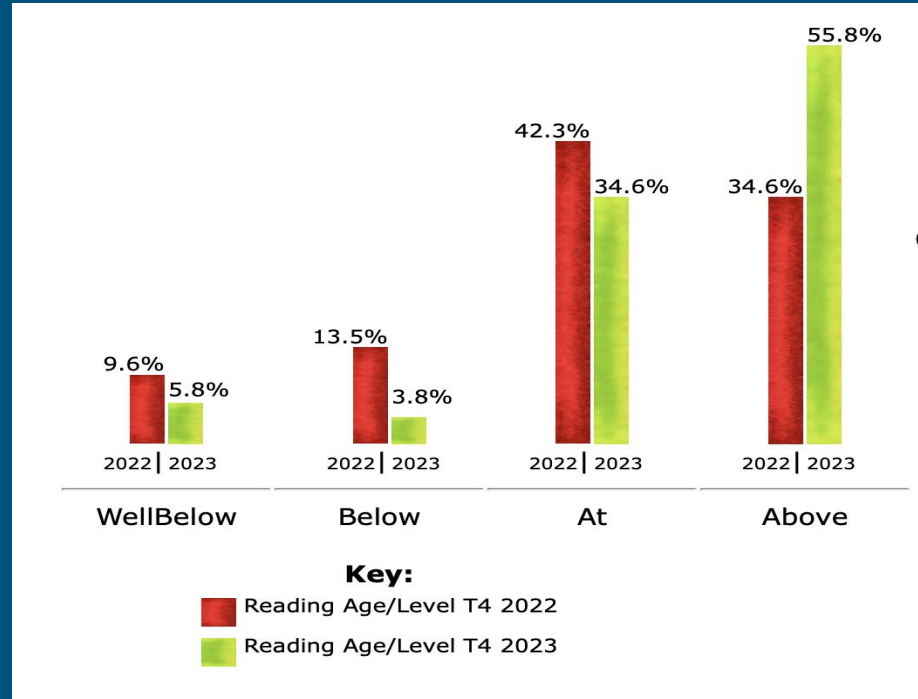
4 students have moved up 5 or more reading levels

2 of these students are now Below

7 students were Below 2022

All these students are now At. They have progressed on average through 8 reading levels.

The number of students Above has increased by 21%.



NB: The 5 students who were in the Well Below have been identified as having extra learning needs; E.g. dyslexia, speech, global learning delays, ADHD

# Year 4 - Overall Reading OTJ

5 students were WBelow 2022

1 student has moved up 4 reading levels

4 students have moved up 5 or more reading levels

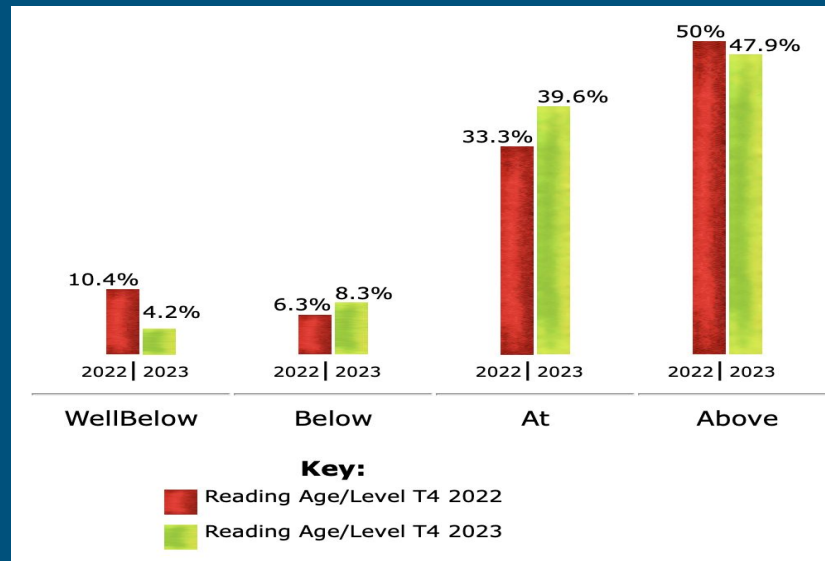
3 of these students are now Below

3 students were Below 2022

All these students are now At. They have progressed on average through 8 reading levels.

NB: 1 student who was At is now Below - They have progressed through 2 levels.

The number of students Above has decreased by 2%.



NB: The 4 of the 5 students who were in the Well Below have been identified as having extra learning needs; E.g. dyslexia, speech, anxiety  
1 student is just Below now and is expected to be At the following year.

# What We Did?

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- *PD - BSLA-Canterbury Uni (3 teachers), online courses - IDEAL, Structured Literacy - teachers have spent a lot of time learning in this area (watching lessons online, professional readings, getting to know resources, making resources etc.)*
- *All teachers have used the same assessments where applicable - Running Records, STAR, PAT Vocab, PAT Comprehension, Class Observations, Quick 60*
- *The Reading Book - Sheena Cameron and Louise Dempsey - including Reading Strategies, Reading Activities books,*
- *Reading 1 hour 4x a week - including guided reading, shared reading, independent reading,*
- *Daily guided reading with target students*
- *Digital Technologies used to help with engagement*



# What We Did? cont.

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- *Involved whānau in what we are doing, especially for the target students*
- *Shared learning on Seesaw - Photos of completed tasks, recordings of reading, notes to parents celebrating success*
- *Created reading activities to use as a moderating focus around the strategies (especially for the higher level students)*
- *Used poetry / storytelling*
- *Made connections between students' experiences and the text*
- *Use of Lexia / Learning Matters / STEPS online programmes / Quick 60*
- *Reading across the curriculum - looked for opportunities to build in extra reading, including Reading To, Shared Reading, Reading Independently*

# Where To Now?

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The students who are in the Well Below and Below areas, and remaining in the Middle Syndicate will continue to be monitored closely by their teachers.

The majority of these students are moving into the Senior Syndicate. Teachers will be speaking with their new teachers and sharing information. Teachers will also pass the end of year class description information on to

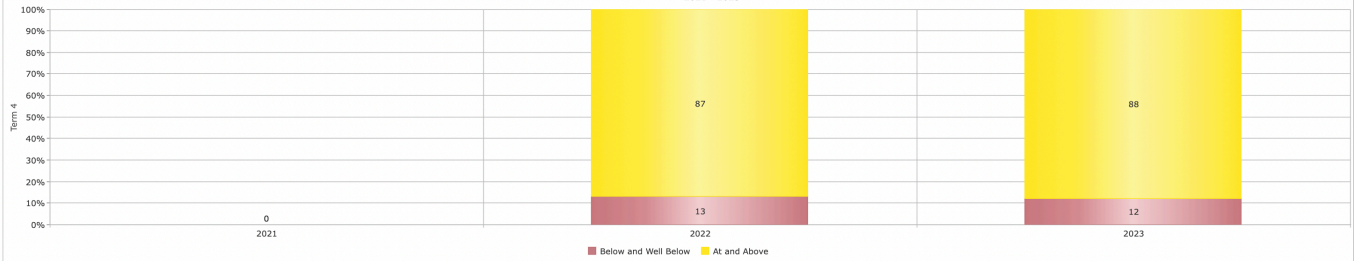
Teachers will continue to consolidate and build on their professional learning this year, especially around structured literacy.

We are aware that more students are being diagnosed with dyslexia, dyspraxia, auditory processing disorder, ADHD, speech issues etc. We would appreciate further training in these areas.

**All Students Achievement  
Term 4 2021 - 2023**

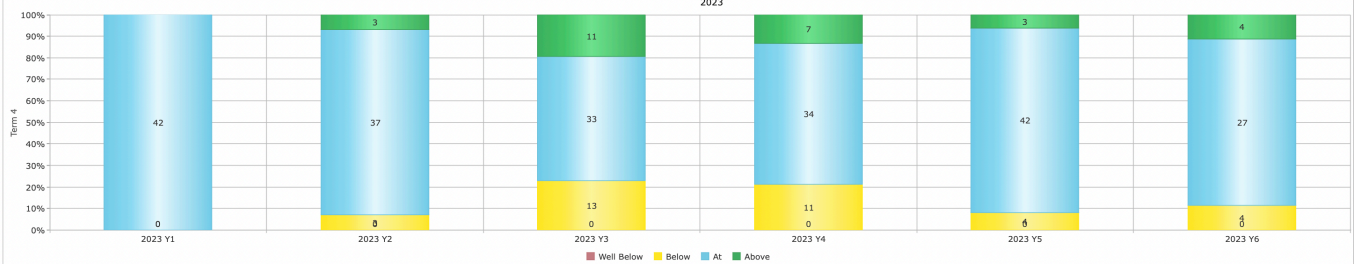
	2021	2022	2023
% At and Above	0	87	88
% Below and Well Below	0	13	12

**Term 4 Achievement 2021 - 2023**  
2021 - 2023



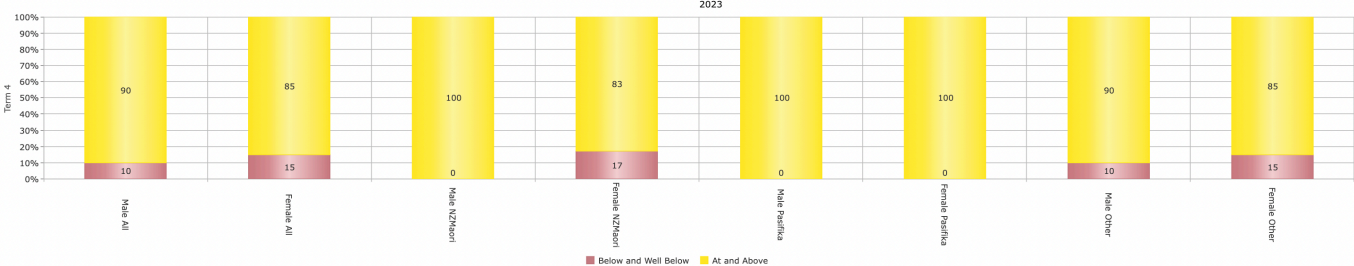
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021						
	2022	100	84	86	86	86	79
	2023	100	93	77	79	92	89
% Below and Well Below	2021						
	2022	0	16	14	14	14	21
	2023	0	7	23	21	8	11

**Term 4 Achievement By Year Level**  
2023



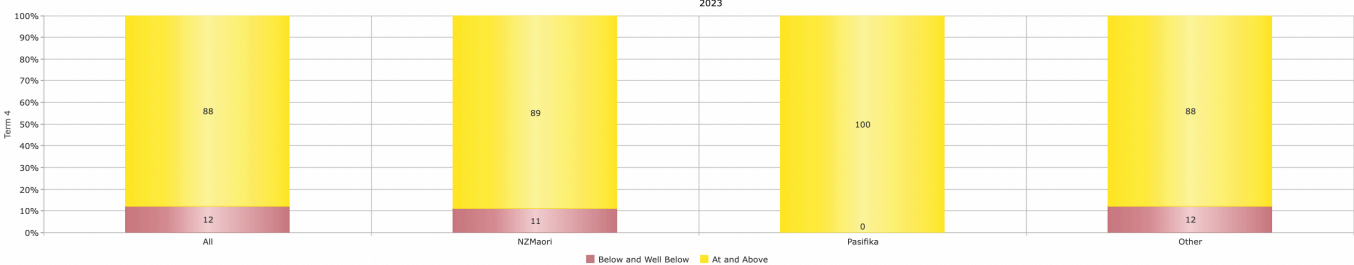
by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021								
	2022	88	86	82	77	100	60	89	88
	2023	90	85	100	83	100	100	90	85
% Below and Well Below	2021								
	2022	12	14	18	23	0	40	11	12
	2023	10	15	0	17	0	0	10	15

**Term 4 Achievement By gender**  
2023



by Ethnicity		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021								
	2022	87	79			71		88	
	2023	88	89			100		88	
% Below and Well Below	2021								
	2022	13		21		29		12	
	2023	12		11		0		12	

**Term 4 Achievement By Ethnicity**  
2023



CliftonTNei

Term 4 T4

Percentage of Pupils - for 2023 Printed: 21 Nov 2023

	LE1	L1	LE2	L2	LE3	L3	LE4	L4	LE5	Total Below	Total At	Total Above	Total Pupils
Y0	100% (16)									0%	100%	0%	5%
Y1	74% (31)	26% (11)								0%	100%	0%	14%
Y2	7% (3)	72% (31)	14% (6)	5% (2)	2% (1)					7%	86%	7%	15%
Y3	2% (1)	21% (12)	24% (13)	32% (18)	18% (10)	2% (1)				23%	58%	19%	19%
Y4		2% (1)	19% (10)	38% (20)	27% (14)	13% (7)				21%	65%	13%	18%
Y5				8% (4)	31% (15)	55% (27)	4% (2)	2% (1)		8%	86%	6%	17%
Y6			3% (1)		9% (4)	46% (22)	31% (14)	9% (4)	3% (1)	11%	77%	11%	12%
Total pupils	17 % (51)	19 % (52)	11 % (32)	15 % (44)	15 % (43)	17 % (51)	4 % (13)	1 % (4)	0 % (1)	12% (35)	79% (231)	10% (28)	(294)

## Observations of Maths Data Term 4 2023

- We maintain high levels of success across the school.
- There are no children in the well below category.
- There are large numbers of children underachieving in Years 3 and 4.
- There are fewer females than males achieving either at or above the expected level.
- The number of Māori achieving at or above has increased in 2023.
- Year 3 and 4 children are high in numbers both below and above.

## Data Across Year Levels Using The Same Children in Both 2022 and 2023

### Clifton Terrace School

Students with Assessments in Both.

#### Term 4 T42023

#### Rob Wemyss Whole School 2022

11044	LE1	L1	LE2	L2	LE3	L3	LE4	L4	LE5	Well Below	Below	At	Above	Total
Y0	100% (13)											100% (13)		13
Y1	49% (18)	49% (18)	3% (1)									97% (36)	3% (1)	37
Y2	15% (8)	44% (23)	33% (17)	2% (1)	6% (3)						15% (8)	77% (40)	8% (4)	52
Y3		15% (7)	40% (19)	29% (14)	17% (8)						15% (7)	69% (33)	17% (8)	48
Y4		4% (2)	9% (4)	36% (16)	44% (20)	4% (2)	2% (1)				13% (6)	80% (36)	7% (3)	45
Y5		3% (1)		12% (4)	32% (11)	41% (14)	12% (4)				15% (5)	74% (25)	12% (4)	34
Y6														0
Totals	17% 39	22.3% 51	17.9% 41	15.3% 35	18.3% 42	7% 16	2.2% 5				11.4% 26	79.9% 183	8.7% 20	229

#### Term 4 T42023

#### Rob Wemyss Whole School 2023

11044	LE1	L1	LE2	L2	LE3	L3	LE4	L4	LE5	Well Below	Below	At	Above	Total
Y0														0
Y1	33% (5)	67% (10)										100% (15)		15
Y2	3% (1)	74% (26)	14% (5)	6% (2)	3% (1)						3% (1)	89% (31)	9% (3)	35
Y3	2% (1)	21% (11)	27% (14)	31% (16)	17% (9)	2% (1)					23% (12)	58% (30)	19% (10)	52
Y4		2% (1)	17% (8)	38% (18)	29% (14)	15% (7)					19% (9)	67% (32)	15% (7)	48
Y5				9% (4)	29% (13)	56% (25)	4% (2)	2% (1)			9% (4)	84% (38)	7% (3)	45
Y6			3% (1)		9% (3)	47% (16)	29% (10)	9% (3)	3% (1)		12% (4)	76% (26)	12% (4)	34
Totals	3.1% 7	21% 48	12.2% 28	17.5% 40	17.5% 40	21.4% 49	5.2% 12	1.7% 4	0.4% 1		13.1% 30	75.1% 172	11.8% 27	229

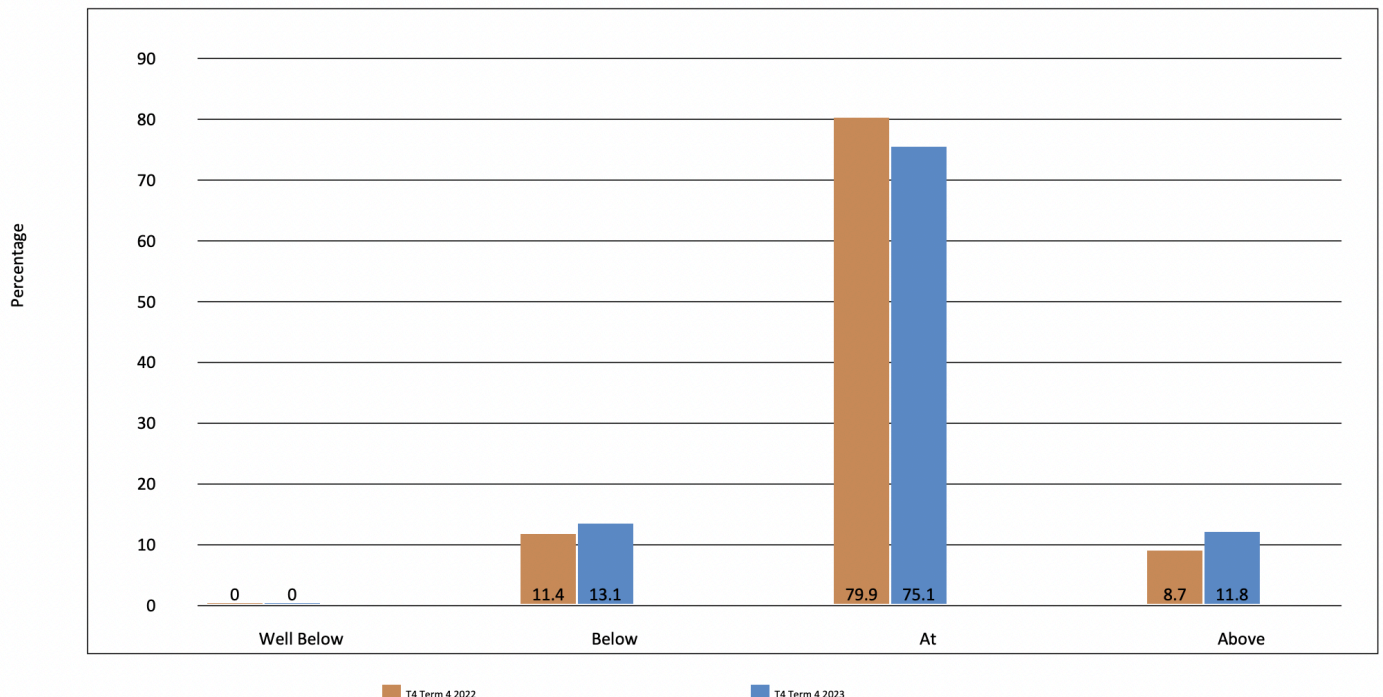
### Clifton Terrace School T4 Term 4 2022 - 2023



Rob Wemyss Whole School

Focus:

Targets:



Observations of The Term 4 2022 and Term 4 2023 Tables and Graph Above (Please note the tables contain the same children for ease of comparison.)

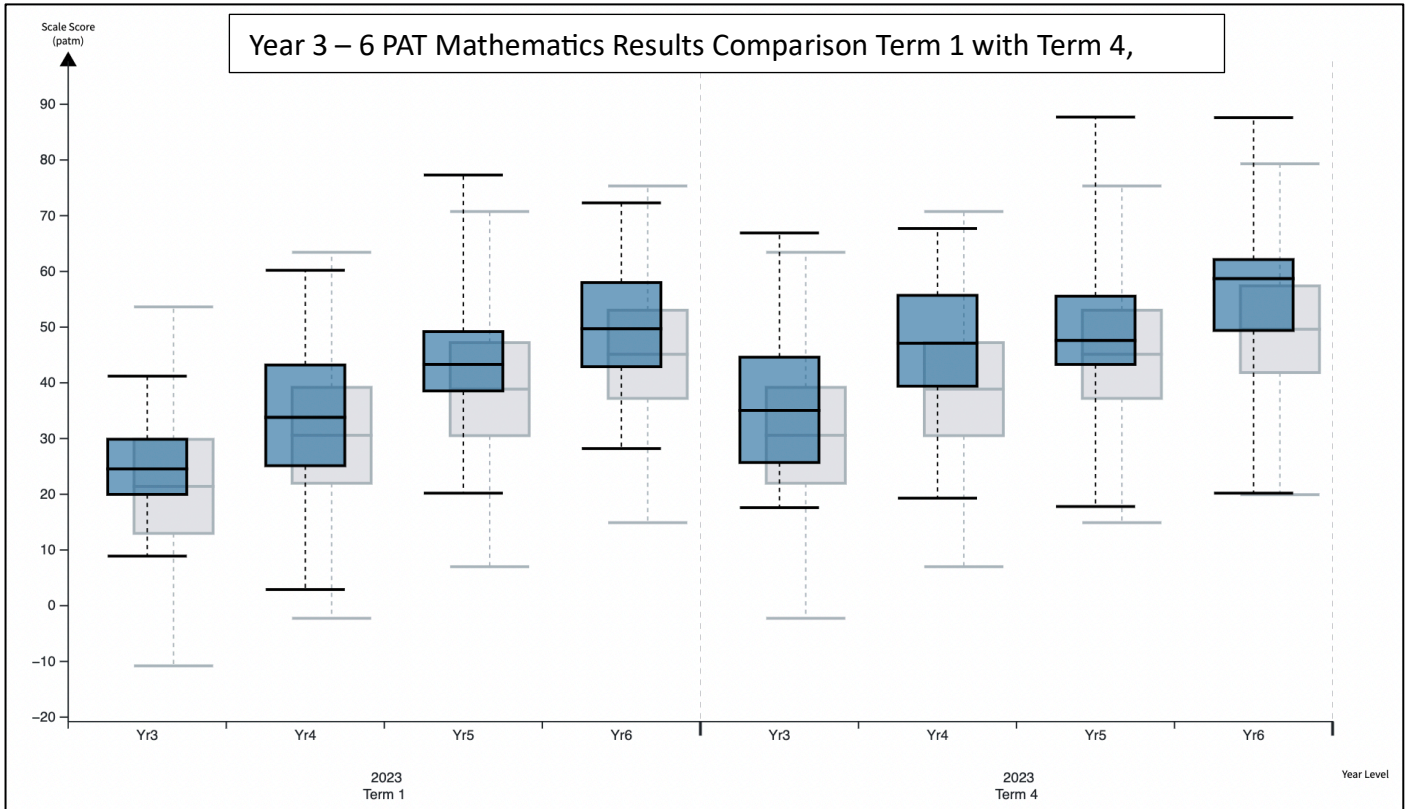
- There are no children well below.

- The number below has increased by 4 children in 2023.
- There are fewer children in the at category in 2023.
- There are 7 more children in the above category.

#### General Comment

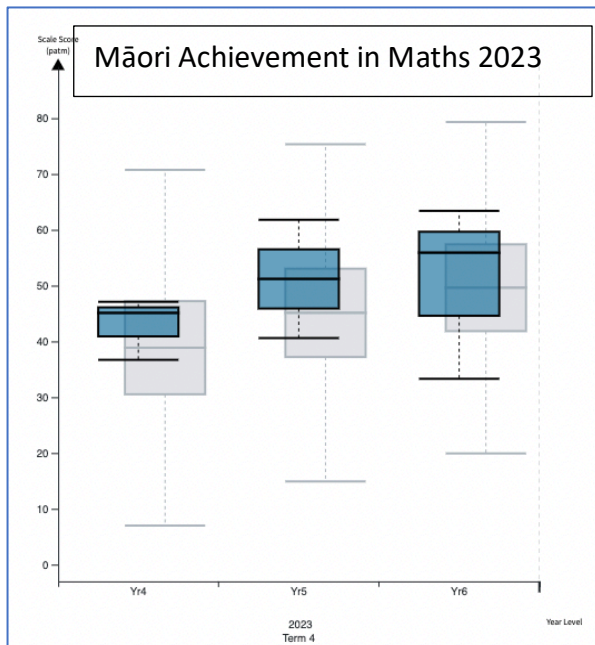
- Maths data is high across the school.
- There is a slight anomaly in achievement at Year 3 and 4 where there are high numbers in both below and above.
- The fact that no learner is well below is very pleasing.
- It is disappointing that we still have a number who are underachieving (12%)
- It is pleasing that we have so many children in the at and above categories.
- There are not enough learners in the 'above' level for a school like ours.

## PAT Maths Results 2023



This graph shows the following;

1. Term 1 data compared with Term 4
2. The national graph in grey in Term 4 uses the following years data i.e. CTS year 6 data is compared to Year 7 national data.



### Māori Achievement in Maths 2023

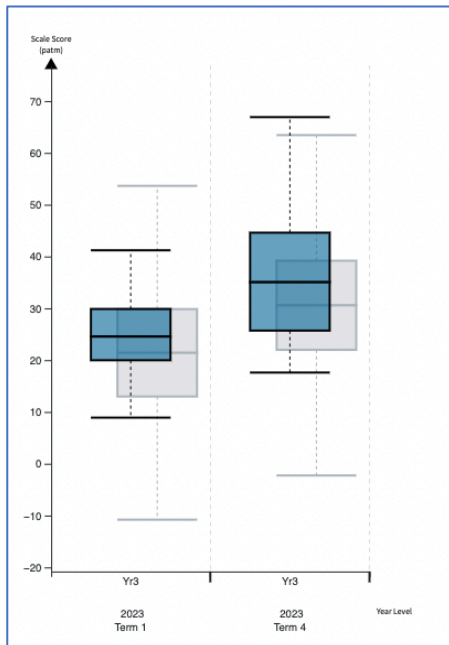
It is important to note that the numbers in each year group who identify as Māori are very low i.e. either 2 or 3. Because of this, our data is not particularly reliable as one result can have a large effect on the graph.



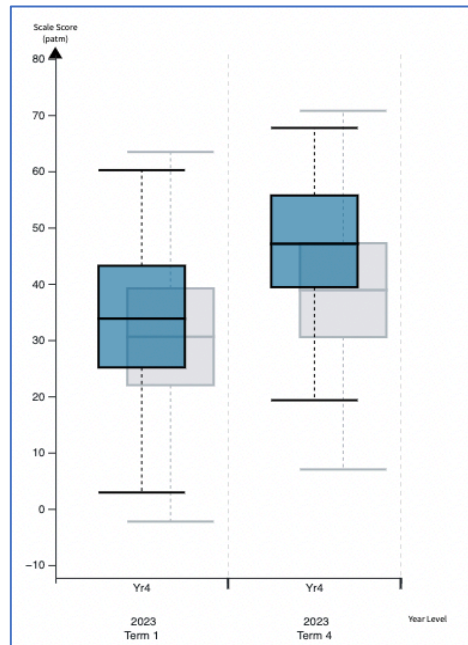
## Progress Over Time

The following graphs show the relative change over the 2023 year comparing Term 1 results with Term 4. The national data is grey behind the blue graph. The grey Term 4 graph is the expectation for the following year.

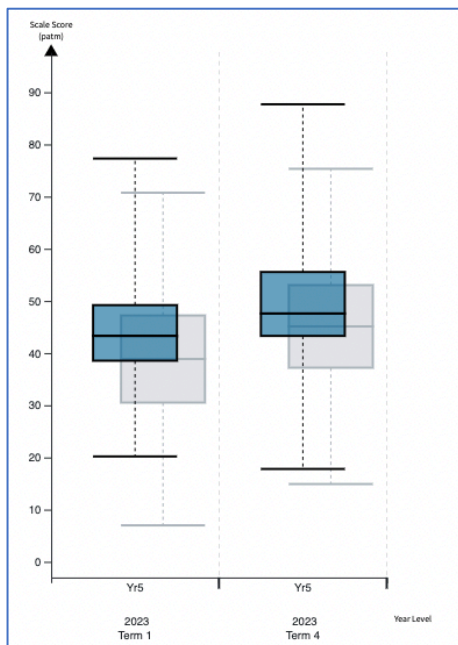
Year 3 Term 1 - 4



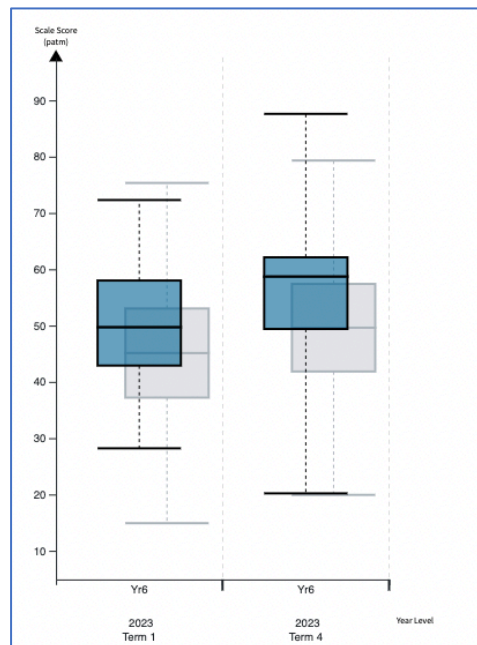
Year 4 Term 1 - 4



Year 5 Term 1 - 4



Year 6 Term 1 - 4



## Observations Between Terms at The Different Year levels

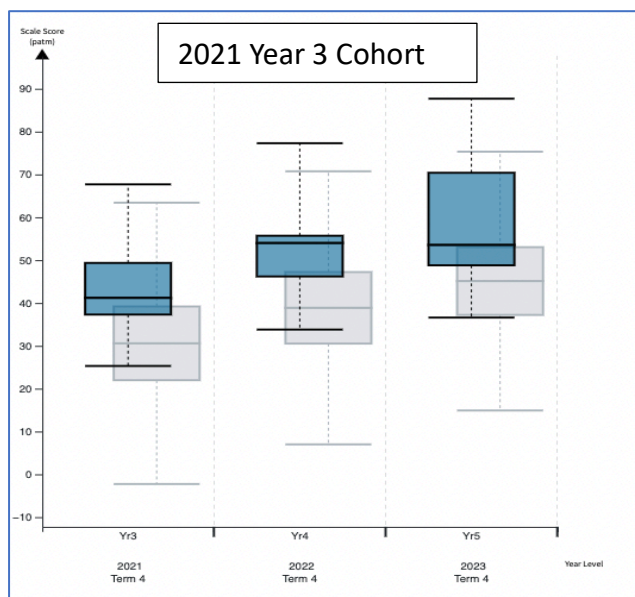
The 4 year groups have results that are not surprising for a school like CTS.

There are some very low, lowest scores (Year 6).

Results across the school are generally much higher than the national data. Please remember that our Term 4 data is compared with the following year's national data.

## Cohort Group Achievement Shifts

NB: Each cohort graph uses the same children for ease of comparison.

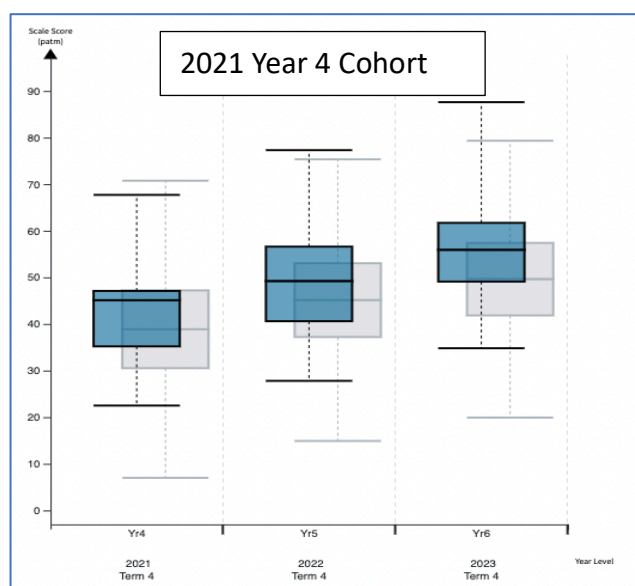


### 2021 Year 3 Cohort

Very positive results each year.

CTS results are significantly higher than the national data.

The progression from year to year is generally positive with the exception of the median in 2023.

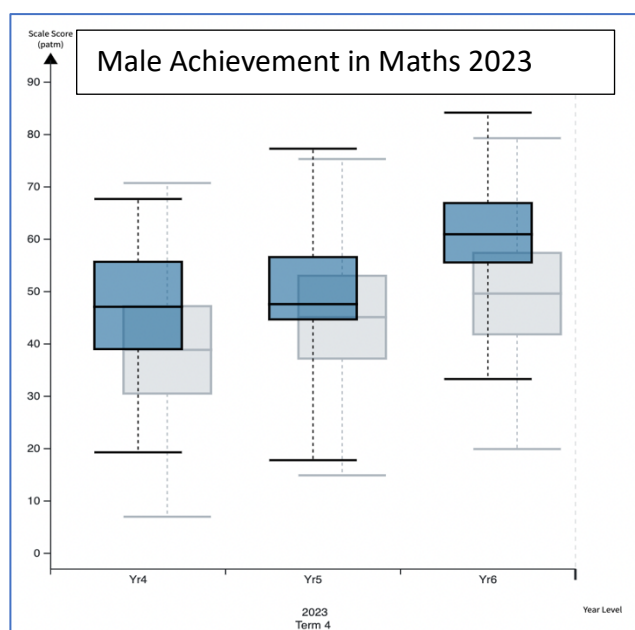


### 2021 Year 4 Cohort

Positive results.

Consistent progress.

Consistently higher results than nationally.

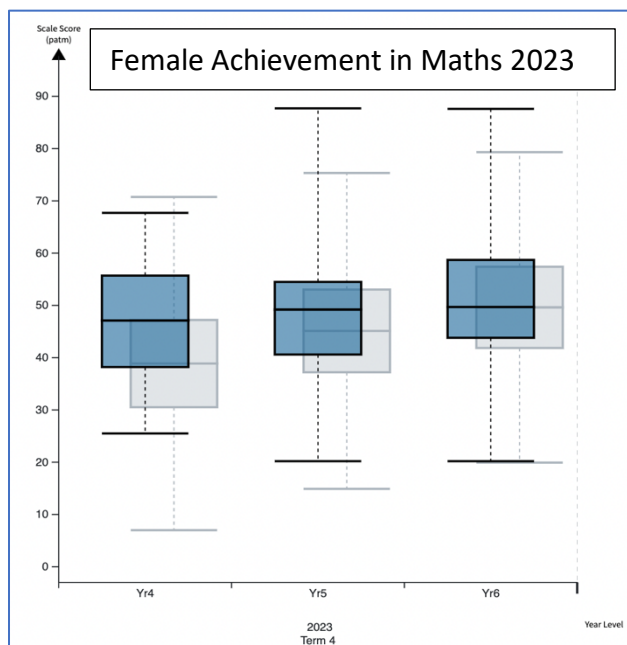


### Male Achievement in Maths 2023

Male achievement indicates positive progress.

Year 5 boys median and upper and lower quartiles are possibly lower than hoped but are still better than the national data.



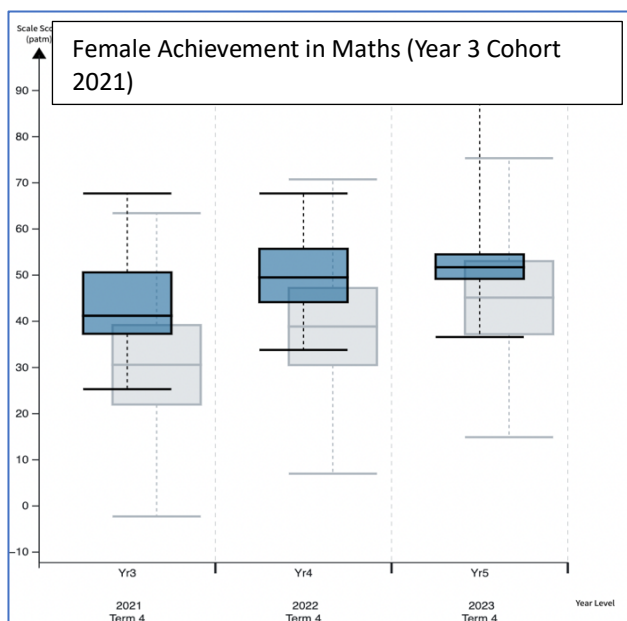


### Female Achievement in Maths 2023

Female achievement is satisfactory but is only just in keeping with national data.

There appears to be a possible plateauing.

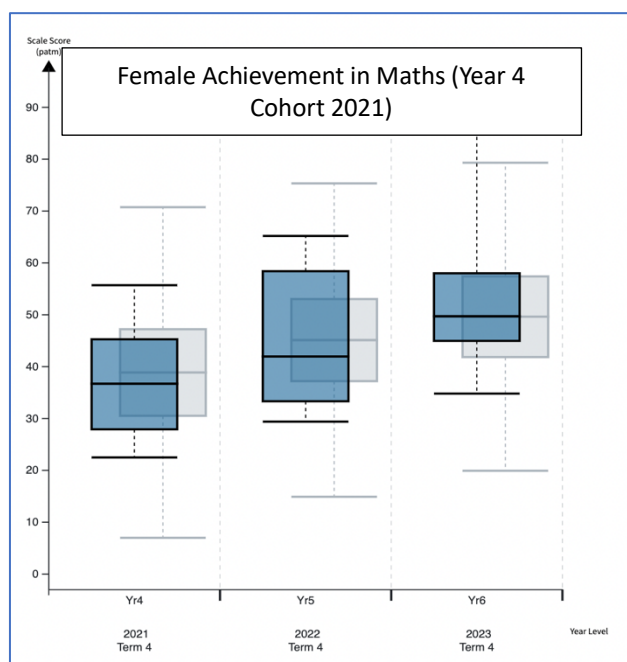
More information is required about these groups (see below)



### Female Achievement in Maths (Year 3 Cohort 2021)

This data shows that the 2021 Year 3 cohort indicates positive improvement.

However, why are so many of the children in 2023 within such a small band width? The cohort only contains 10 children and therefore this could be an anomaly.



### Female Achievement in Maths (Year 4 Cohort 2021)

This cohort is showing the progression we would hope for i.e. aspects are lifting with the exception of the upper quartile. When compared over the 3 years, there are definitely positive gains made.

The observation I would make from this however, is the same as the 2021 Year 3 cohort, which showed a narrowing of the lower and upper quartiles. Why is this happening?

## Summary

PAT is just one test that is administered. As a profession we know not to use this as a tool to completely inform us regarding achievement. However, it is a standardised tool and it does provide us with something that we can use to compare like with like.

Our maths PAT data is very good and we can celebrate this success. Has Pr1me added to this success?

Another year will provide a little more data around Pr1me's ability to lift achievement further. The Pr1me spiral model and the effect of this hopefully will be seen more fully in the next year as the concepts become more fully engrained leading to further success and a lift of those children in the 'at' level to above. Possibly what we are seeing with the high scores of the box and whisker graph is a lift in achievement. I think it is also notable that the lowest scores are lifting.

## Wonderings

I have 2 wonderings about the data;

1. The narrowing of the group in some instances makes me worry that children aren't being extended. Is this the case?
2. Does Pr1me cater for girls well enough?

## 2024

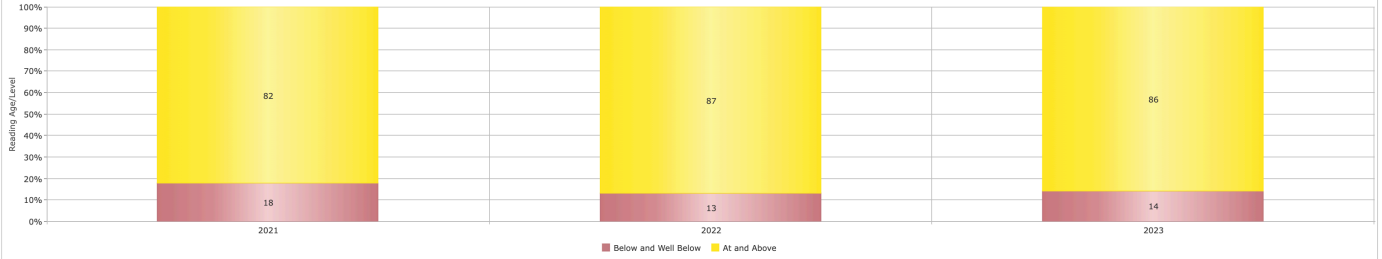
Continue using Pr1me. Regularly evaluate the effect it is having on the achievement. What is needed to support this further?

How does Pr1me fit with the Common practice Model due out 2023/24?

**All Students Achievement  
Reading Age/Level 2021 - 2023**

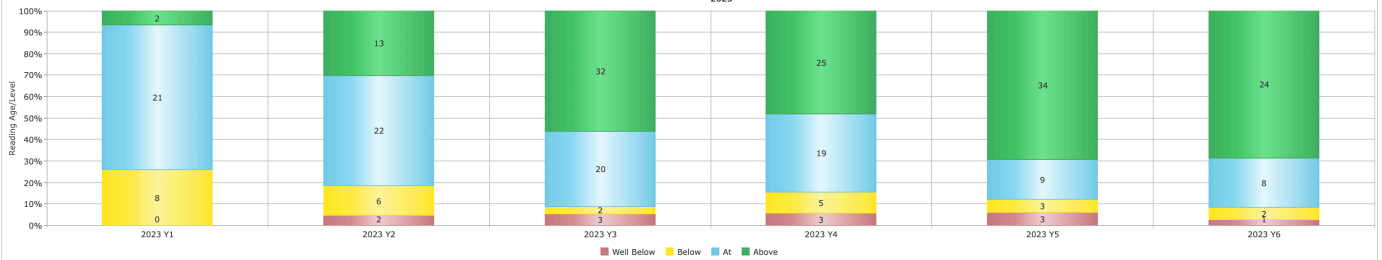
	2021	2022	2023
% At and Above	82	87	86
% Below and Well Below	18	13	14

**Reading Age/Level Achievement 2021 - 2023**  
2021 - 2023



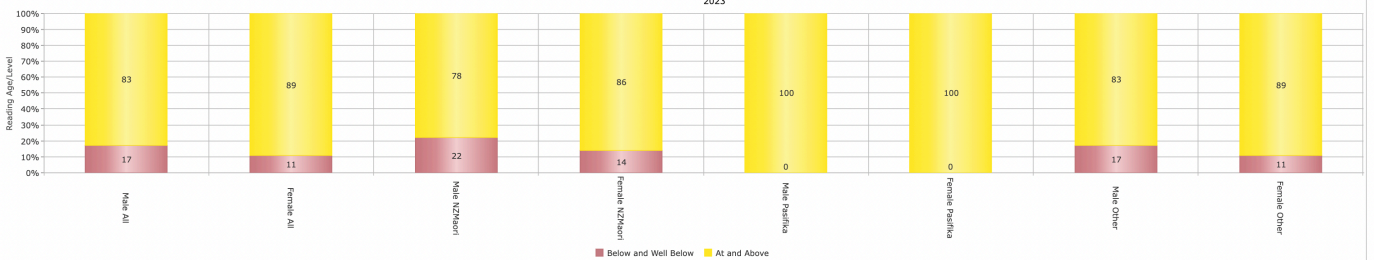
by Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021: 46 2022: 86 2023: 74	2021: 80 2022: 79 2023: 81	2021: 86 2022: 84 2023: 91	2021: 88 2022: 88 2023: 85	2021: 96 2022: 89 2023: 88	2021: 94 2022: 98 2023: 91
% Below and Well Below	2021: 54 2022: 14 2023: 26	2021: 20 2022: 21 2023: 19	2021: 14 2022: 16 2023: 9	2021: 12 2022: 12 2023: 15	2021: 4 2022: 11 2023: 12	2021: 6 2022: 2 2023: 9

**Reading Age/Level Achievement by Year Level**  
2023



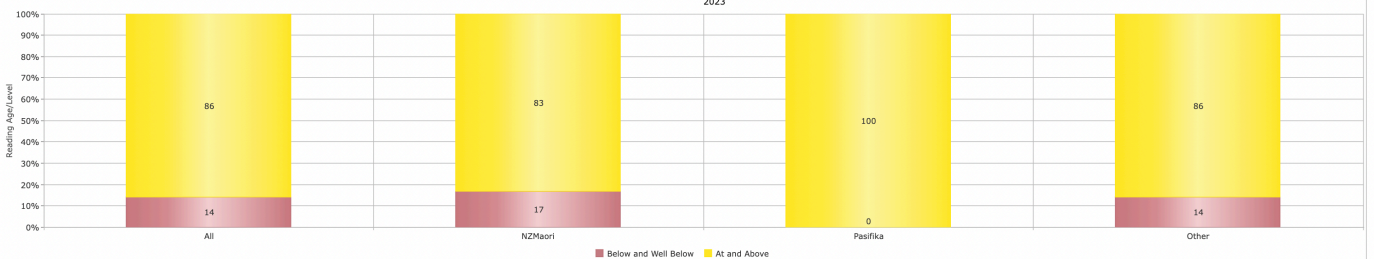
by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021	83	82	77	65	100	100	83	83
	2022	85	90	91	82	100	100	84	91
	2023	83	89	78	86	100	100	83	89
% Below and Well Below	2021	17	18	23	35	0	0	17	17
	2022	15	10	9	18	0	0	16	9
	2023	17	11	22	14	0	0	17	11

**Reading Age/Level Achievement by Gender**  
2023



by Ethnicity	All Students	NZ Maori	Pasifika	Other
% At and Above	2021: 82 2022: 87 2023: 86	2021: 70 2022: 86 2023: 83	2021: 100 2022: 100 2023: 100	2021: 83 2022: 87 2023: 86
% Below and Well Below	2021: 18 2022: 13 2023: 14	2021: 30 2022: 14 2023: 17	2021: 0 2022: 0 2023: 0	2021: 17 2022: 13 2023: 14

**Reading Age/Level Achievement by Ethnicity**  
2023



**CliftonTNet  
Reading Age/Level T4**

Percentage of Pupils - for 2023 Printed: 21 Nov 2023

	L0	L1	L2/L3	L4	L5	L6	L7	L8	L9	L10	L11	L12	L13	L14	L15	L16	L17	L18	L19	L20	L21	L22	L23	L24	L25 9-9.5yrs	L26 9.5-10yrs	L27 10-10.5yrs	L28 10.5-11yrs	L29 11-11.5yrs	L30 11.5-12yrs	12-12.5yrs	12.5-13yrs	13-13.5yrs	14-14.5yrs	14.5-15yrs	15yrs+	Total Below	Total At	Total Above	Total Pupils					
Y1	3% (1)			3% (1)	6% (2)	6% (2)		6% (2)	23% (7)	13% (4)	16% (5)	10% (3)	6% (2)			6% (2)	7% (3)	12% (5)	21% (9)	9% (4)	19% (8)		2% (1)																	26% (8)	68% (41)	6% (3)	12% (31)		
Y2						2% (1)	2% (1)					9% (4)	5% (2)			7% (3)	12% (5)	21% (9)		9% (4)	19% (8)		2% (1)																	5% (2)	14% (3)	51% (22)	30% (13)	16% (43)	
Y3		2% (1)										4% (1)				2% (1)	2% (1)			9% (3)	14% (7)	12% (4)	25% (11)	19% (7)	12% (5)															5% (2)	4% (2)	35% (20)	56% (32)	21% (57)	
Y4								2% (1)					2% (1)			2% (1)				6% (3)	2% (1)	2% (1)	10% (4)	19% (8)	8% (3)	35% (14)	13% (5)													6% (3)	10% (5)	37% (16)	48% (52)	19% (32)	
Y5																																									6% (3)	6% (3)	18% (12)	69% (44)	18% (49)
Y6																																									3% (1)	6% (3)	23% (12)	69% (41)	13% (24)
Total pupils	0% (1)	0% (1)	0% (1)	1% (2)	1% (2)	0% (1)	1% (3)	3% (7)	1% (4)	2% (5)	4% (10)	1% (3)	2% (5)	1% (3)	2% (5)	3% (8)	2% (6)	6% (17)	0% (1)	5% (13)	6% (17)	7% (20)	9% (24)	5% (13)	8% (21)	6% (15)	7% (18)	3% (9)	7% (20)	4% (12)	2% (5)							4% (2)	10% (5)	37% (24)	49% (136)	267			

**Observations of Reading Data Term 4, 2023**

- High levels of achievement across the kura.

- ### Data Across Year Levels Using The Same Children in Both 2022 and 2023

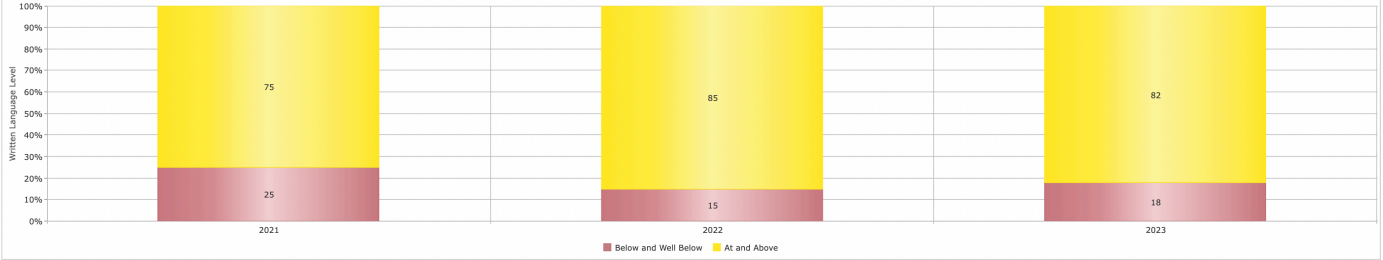
- Girls achievement in reading is higher than boys.



**All Students Achievement  
Written Language Level 2021 - 2023**

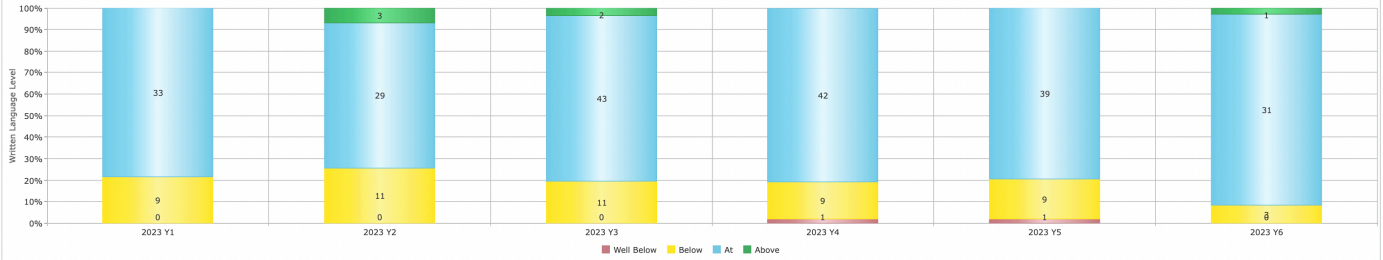
	2021	2022	2023
% At and Above	75	85	82
% Below and Well Below	25	15	18

**Written Language Level Achievement 2021 - 2023**  
2021 - 2023



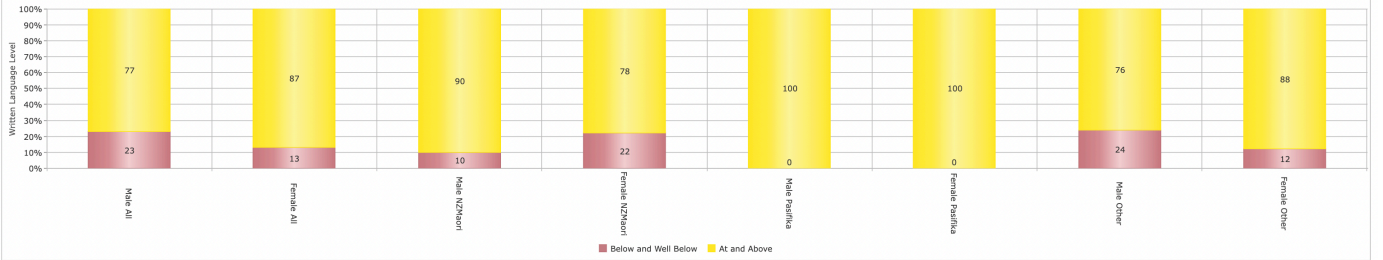
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021	67	64	68	82	76	83
	2022	80	91	80	84	78	87
	2023	79	74	80	81	80	91
% Below and Well Below	2021	33	36	32	18	24	17
	2022	20	9	20	16	22	13
	2023	21	26	20	19	20	9

**Written Language Level Achievement By year Level**  
2023



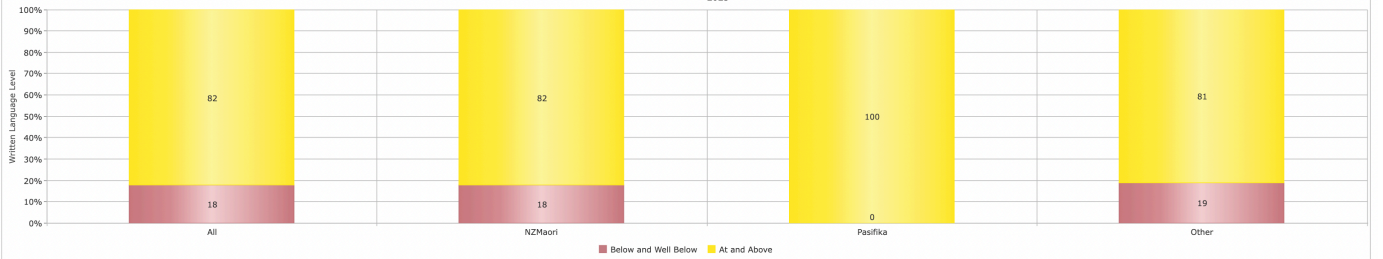
by Gender		All Students		NZ Maori		Pasifika		Other	
% At and Above	2021	70	80	62	59	100	50	71	83
	2022	76	94	73	77	100	100	76	96
	2023	77	87	90	78	100	100	76	88
% Below and Well Below	2021	30	20	38	41	0	50	29	17
	2022	24	6	27	23	0	0	24	4
	2023	23	13	10	22	0	0	24	12

**Written Language Level Achievement By gender**  
2023



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2021	75	60	67	76
	2022	85	75	100	85
	2023	82	82	100	81
% Below and Well Below	2021	25	40	33	24
	2022	15	25	0	15
	2023	18	18	0	19

**Written Language Level Achievement By Ethnicity**  
2023



**CliftonTNet  
Written Language Level T4**

**Percentage of Pupils - for 2023** Printed: 21 Nov 2023

	E	L1I	L1II	L1III	L2I	L2II	L2III	L3I	L3II	L3III	L4I	L4II	L4III	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y0	19% (3)	63% (10)	19% (3)											0%	0%	81% (13)	19% (3)	5% (16)
Y1	5% (2)	17% (7)	52% (22)	26% (11)										0%	21%	79% (23)	0% (0)	14% (42)
Y2			26% (11)	49% (21)	16% (7)	9% (4)								0%	26%	65% (11)	9% (4)	15% (43)
Y3				20% (11)	38% (21)	29% (16)	11% (6)	4% (2)						0%	20%	77% (43)	4% (2)	19% (56)
Y4			2% (1)	6% (3)	12% (6)	23% (12)	33% (17)	25% (13)						2%	17%	81% (42)	0% (0)	18% (52)
Y5				2% (1)		4% (2)	14% (7)	27% (13)	39% (19)	14% (7)				2%	18%	80% (37)	0% (0)	17% (49)
Y6						3% (1)	6% (2)	20% (10)	57% (28)	11% (5)	3% (1)			0%	9%	89% (31)	3% (1)	12% (35)
Total pupils	2 % (8)	6 % (17)	13 % (37)	16 % (47)	12 % (34)	12 % (34)	11 % (31)	10 % (30)	9 % (26)	9 % (27)	1 % (4)	0 % (1)		1%	18%	78% (229)	3% (10)	(293)

Observations of Writing Data Term 4 2023. (See tables above)

- 239/293 (82%) children are at or above the expected level.
- 54/293 (18%) are below or well below the expected level.
- The number of Māori learners in the at or above has increased over the last 3 years and is equal to all other learners.
- A very small number of learners are in the above category.
- Too many males are not achieving at or above the expected levels.

#### Data Across Year Levels Using The Same Children in Both 2022 and 2023

##### Clifton Terrace School

Students with Assessments in Both.

##### Written Language Level T42023

##### Rob Wemyss Whole School 2022

4048	E	L1i	L1ii	L1iii	L2i	L2ii	L2iii	L3i	L3ii	L3iii	L4i	L4ii	L4iii	Well Below	Below	At	Above	Total
Y0	31% (4)	69% (9)														100% (13)		13
Y1		19% (7)	62% (23)	16% (6)	3% (1)										19% (7)	78% (29)	3% (1)	37
Y2			8% (4)	51% (26)	37% (19)	4% (2)									8% (4)	88% (45)	4% (2)	51
Y3		2% (1)	6% (3)	13% (6)	35% (17)	35% (17)	8% (4)							2% (1)	19% (9)	79% (38)		48
Y4			2% (1)	7% (3)	9% (4)	33% (15)	36% (16)	13% (6)						2% (1)	16% (7)	82% (37)		45
Y5				6% (2)		6% (2)	12% (4)	44% (15)	18% (6)	12% (4)	3% (1)			6% (2)	18% (6)	74% (25)	3% (1)	34
Y6																		0
Totals	1.8% 4	7.5% 17	13.6% 31	18.9% 43	18% 41	15.8% 36	10.5% 24	9.2% 21	2.6% 6	1.8% 4	0.4% 1			1.8% 4	14.5% 33	82% 187	1.8% 4	228

##### Written Language Level T42023

##### Rob Wemyss Whole School 2023

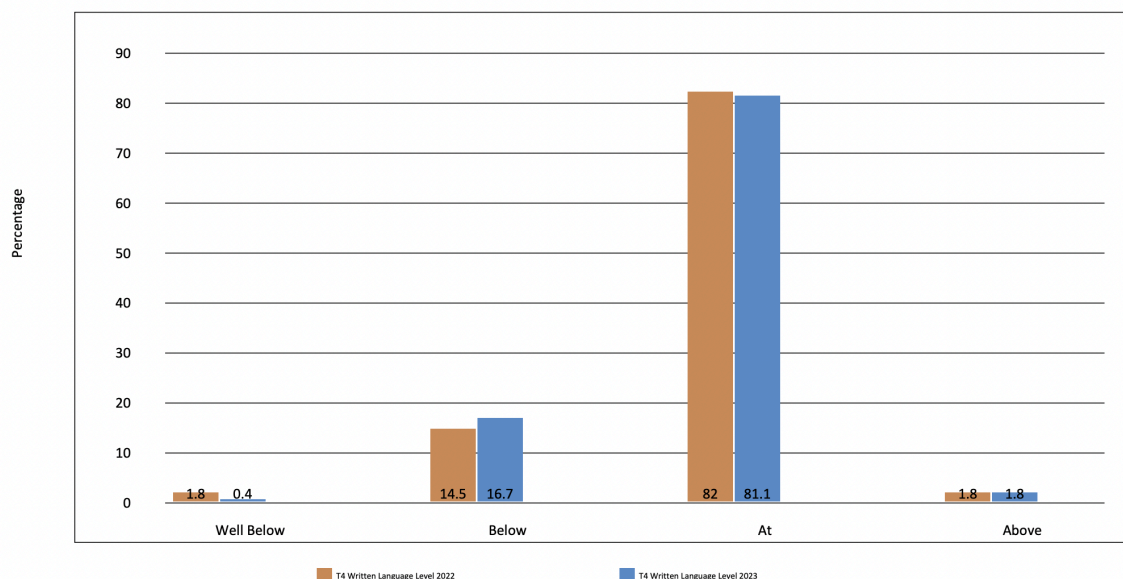
4048	E	L1i	L1ii	L1iii	L2i	L2ii	L2iii	L3i	L3ii	L3iii	L4i	L4ii	L4iii	Well Below	Below	At	Above	Total
Y0																		0
Y1	7% (1)	27% (4)	67% (10)												7% (1)	93% (14)		15
Y2		23% (8)	49% (17)	20% (7)	9% (3)										23% (8)	69% (24)	9% (3)	35
Y3			18% (9)	39% (20)	29% (15)	12% (6)	2% (1)								18% (9)	80% (41)	2% (1)	51
Y4			6% (3)	10% (5)	23% (11)	33% (16)	27% (13)								17% (8)	83% (40)		48
Y5			2% (1)		4% (2)	16% (7)	27% (12)	40% (18)	11% (5)					2% (1)	20% (9)	78% (35)		45
Y6						3% (1)	6% (2)	21% (7)	56% (19)	12% (4)	3% (1)				9% (3)	88% (30)	3% (1)	34
Totals	0.4% 1	5.3% 12	17.5% 40	14% 32	13.6% 31	13.2% 30	12.3% 28	11% 25	10.5% 24	1.8% 4	0.4% 1			0.4% 1	16.7% 38	80.7% 184	2.2% 5	228

#### Clifton Terrace School T4 Written Language Level 2022 - 2023

Rob Wemyss Whole School

Focus:

Targets:



Observations of Writing Data Term 4 2023. (See tables and graph above. This data has the same learners in both sets of data for ease of comparison)

- Results are practically identical when 2022 and 2023 are compared.
- There are a lot of learners in the at section.
- There are not enough learners in the above section!

#### Thoughts Regarding Results

Reading and writing in terms of achievement tend to go hand in hand. If a child has high levels of reading achievement, the writing will often be comparable. When comparing our writing and reading achievement, they are not similar. The question is why? One possible scenario is that we tend to mark too hard in writing. Writing is subjective. When evaluating writing, the many aspects can be seen slightly differently from another person. We have tried to solve this issue with the process of

moderation which I believe has helped somewhat. Moderation is the process of staff looking at the same piece of writing and giving it a level. They must be prepared to argue their case as to why they say it is what it is. It is this process that provides some consistency. It is also my belief after talking to other staff members that we also tend to err on the side of caution whilst marking writing and therefore mark low. This would account for the discrepancy between writing and reading results. I have applied to be part of ALL (Accelerated Learning in Literacy) during 2024. ALL is run by the MOE and will help us with writing and hopefully correct this writing data.



How the school has given effect to Te Tiriti o Waitangi.

Clifton Terrace School ensures that it meets the responsibilities and principles of Te Tiriti o Waitangi.

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Clifton Terrace School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Clifton Terrace School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Clifton Terrace School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

#### Partnership

Clifton Terrace School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

#### Protection

Clifton Terrace School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with Ka Hikitia Ka Hāpaitia Website link icon.

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākonga contexts (NELP Priority 6).

## Participation

Clifton Terrace School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.** The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	<p><i>We have a very in-depth policy that is followed.</i></p> <p>The board:</p> <ul style="list-style-type: none"> <li>• takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees</li> <li>• considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements</li> <li>• ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest</li> <li>• promotes high levels of staff performance through: <ul style="list-style-type: none"> <li>• performance management and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)</li> <li>• acknowledgement of staff achievements</li> <li>• salary units and classroom release time.</li> </ul> </li> <li>• deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.</li> </ul>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p><i>To achieve this, the board:</i></p> <ul style="list-style-type: none"> <li>• appoints a member to be the EEO officer – this role may be taken by the principal</li> <li>• shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development</li> <li>• selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude</li> <li>• recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups</li> <li>• ensures that employment and personnel practices are fair and free of any bias.</li> </ul>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Open advertising to ensure the best person is appointed for the position.</i></p> <p>An appointments committee that is formed from across the school and BOT.</p> <p>Use appointment processes that ensure that a fair, safe and transparent process is followed ie applications referees checked, identity etc.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p><i>The school recognises these aspects through the mahi we have done around cultural bias and the aspects important to Māori. The BoT endeavours to understand the many aspects of te Ao Māori in our community in order to employ quality people into the school to support these important aspects.</i></p>
How have you enhanced the abilities of individual employees?	<p><i>All staff at our kura have opportunities for leadership. They have a happy and safe work place that encourages growth both personally and as a team and wider school.</i></p>

How are you recognising the employment requirements of women?	<i>All people in our kura have their requirements met. Who a person identifies as is important and we assess every situation differently according to the person.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We support all staff with a 'disability' to ensure they are safe, able to move around the kura freely and have an enjoyable employment at the kura.</i>

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

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