

# Annual Report

Kōwhai Special School  
For the year ended 31 December 2018

## School Directory

**Ministry Number:** 2588  
**Principal:** Sarah Roil  
**School Address:** 407 Hastings St South, Hastings  
**School Postal Code:** 4156  
**School Phone:** 06-8783506  
**School Email:** admin@kowhaispecial.school.nz

## Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Sandra Blake	Chair person	Elected	May 2019
Sarah Roil	Principal ex officio	Principal	
Kirsty Botherway	Parent Rep	Elected	May 2019
Bridget Paku	Parent Rep	Co-opted	May 2019
Dylan Turnbull	Parent Rep	Elected	May 2019
Raewyn Hekau	Parent Rep	Co-opted	May 2019
June Hogenesch	Staff Rep	Elected	May 2019

**Accountant / Service Provider:** School Support Ltd

# Kowhai Special School

## Annual Report - For the year ended 31 December 2018

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# Statement of Responsibility

**Kōwhai Special School**

**For the year ended 31 December 2018**

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

*Dylan Turnbull*

~~Sandra Blake~~

Full Name of Board Chairperson

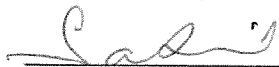


Signature of Board Chairperson

Date: 31 Jan 2020

Sarah Roil

Full Name of Principal



Signature of Principal

Date: 31-01-20

# Statement of Comprehensive Revenue and Expense

Kōwhai Special School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Revenue</b>				
Government Grants	1	2,889,297	2,639,817	2,834,288
Locally Raised Funds	2	6,247	13,500	41,715
Interest & Dividends Received		41,286	5,000	39,986
<b>Total Revenue</b>		<b>2,936,830</b>	<b>2,658,317</b>	<b>2,915,989</b>
<b>Expenses</b>				
Locally raised funds	2	15,787	20,000	18,614
Learning Resources	3	1,989,132	2,018,714	2,046,087
Administration	4	121,607	122,070	110,723
Finance		3,054	-	3,474
Property	5	356,550	352,305	348,288
Depreciation	6	175,073	50,000	131,774
Loss on Disposal of Property, Plant & Equipment		25,416	-	5,981
<b>Total Expenses</b>		<b>2,686,620</b>	<b>2,563,089</b>	<b>2,664,940</b>
<b>Net Surplus/(Deficit) for the year</b>		<b>250,210</b>	<b>95,228</b>	<b>251,049</b>
<b>Other Comprehensive Revenue and Expenses</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>250,210</b>	<b>95,228</b>	<b>251,049</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

# Statement of Changes in Net Assets/Equity

Kōwhai Special School

For the year ended 31 December 2018

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 BUDGET \$
<b>Equity</b>			
Balance at 1 January	1,804,644	1,804,644	1,543,845
Total comprehensive revenue and expense for the year	250,210	95,228	251,049
Capital Contributions from the Ministry of Education	10,936	-	9,750
Equity at 31 December	2,065,790	1,899,872	1,804,644
<b>Retained Earnings</b>	2,065,790	1,899,872	1,804,644
<b>Equity at 31 December</b>	2,065,790	1,899,872	1,804,644

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Statement of Financial Position

Kōwhai Special School  
As at 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	648,328	673,608	818,642
Accounts Receivable	8	289,335	200,495	200,495
GST Receivable		305	11,960	11,960
Prepayments		10,626	9,792	9,792
Investments (current)	9	1,220,459	802,103	802,103
<b>Total Current Assets</b>		<b>2,169,053</b>	<b>1,697,958</b>	<b>1,842,992</b>
<b>Current Liabilities</b>				
GST Payable		-	-	-
Accounts Payable	11	202,549	232,150	232,150
Revenue Received in Advance	12	115	419	419
Finance Lease Liability - Current Portion	14	17,554	19,845	19,845
Funds held for Capital Works Projects	15	17,957	-	(371,407)
Funds Held on Behalf of the Ministry's Ongoing Resourcing Scheme	16	510,923	416,574	702,863
<b>Total Current Liabilities</b>		<b>749,097</b>	<b>668,988</b>	<b>583,870</b>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,419,956</b>	<b>1,028,970</b>	<b>1,259,121</b>
<b>Non-Current Assets</b>				
Property, Plant and Equipment	10	673,364	897,059	571,679
<b>Total Non-Current Assets</b>		<b>673,364</b>	<b>897,059</b>	<b>571,679</b>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	13	19,144	11,718	11,718
Finance Lease Liability	14	8,386	14,439	14,439
<b>Total Non-Current Liabilities</b>		<b>27,530</b>	<b>26,157</b>	<b>26,157</b>
<b>Net Assets</b>		<b>2,065,790</b>	<b>1,899,872</b>	<b>1,804,644</b>
<b>Equity</b>				
Equity		2,065,790	1,899,872	1,804,644
<b>Total Equity</b>		<b>2,065,790</b>	<b>1,899,872</b>	<b>1,804,644</b>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

# Statement of Cashflows

Kōwhai Special School

For the year ended 31 December 2018

	NOTES	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Statement of Cashflows</b>				
<b>Cashflows from Operating Activities</b>				
Government Grants		680,660	518,000	744,379
Locally Raised Funds		20,214	13,500	42,604
Goods & Services Tax (net)		174	-	5,189
Payments to Employees		(164,538)	(109,219)	(109,847)
Payments to Suppliers		(244,554)	(265,455)	(216,774)
Cyclical Maintenance Payments in the year		-	-	-
Interest Paid		(3,054)	-	(3,474)
Interest & Dividends Received		36,862	5,000	16,703
Net Cash from / (to) Operating Activities		325,764	161,826	478,780
<b>Cashflows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		(25,416)	-	1,110
Purchase of PPE (and Intangibles)		(273,497)	(276,764)	(328,478)
Purchase of Investments		(418,356)	(418,356)	(700,000)
Proceeds from Sale of Investments		-	-	638,281
Net Cash from / (to) Investing Activities		(717,269)	(695,120)	(389,087)
<b>Cashflows from Financing Activities</b>				
Furniture and Equipment Grant		10,937	1,187	9,750
Finance Lease Payments		(8,344)	(2,291)	(12,645)
Funds Held on Behalf of the Ministry's Ongoing Resourcing Scheme		(170,420)	-	(127,724)
Funds Held for Capital Works Projects		389,018	389,364	(65,131)
Net cash from Financing Activities		221,191	388,260	(195,750)
Net Increase/(decrease) in cash and cash equivalents		(170,314)	(145,034)	(106,057)
Cash and cash equivalents at the beginning of the year	7	818,642	818,642	924,699
Cash and cash equivalents at the end of the year	7	648,328	673,608	818,642

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Statement of Accounting Policies

## Kōwhai Special School

For the year ended 31 December 2018

### 1. Statement of Accounting Policies

#### a) Reporting Entity

Kōwhai Special School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### Reporting Period

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

##### Basis of Preparation

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

##### Financial Reporting Standards Applied

The Education Act 1989 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 concession 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 10.

#### **Critical Judgements in applying accounting policies**

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

##### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 14.

##### *Recognition of grants*

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 1.

#### **c) Revenue Recognition**

##### ***Government Grants***

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives; Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

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

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

##### ***Other Grants***

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

##### ***Donations, Gifts and Bequests***

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

##### ***Interest Revenue***

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

#### **d) Use of Land and Buildings Expense**

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

**i) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

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

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

Property, plant and equipment acquired with individual values under \$500 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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	50 years
Furniture and Equipment	5-20 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
Leased assets held under a Finance Lease	3-5 years

**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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

**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, annual leave earned to but not yet taken at balance date.

*Long-term employee entitlements*

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

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

**n) Revenue Received in Advance**

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

**o) Funds Held 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) Provision for Cyclical Maintenance**

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

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

**q) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

**r) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**s) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**t) 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.

# Notes to the Financial Statement

## Kōwhai Special School For the year ended 31 December 2018

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>1. Government Grants</b>			
Operational grants	412,271	380,000	395,494
Teachers' Salary grants	2,005,215	1,880,766	1,967,140
Use of Land and Buildings grants	241,051	241,051	236,262
Other MOE grants	230,760	138,000	235,392
<b>Total Government Grants</b>	<b>2,889,297</b>	<b>2,639,817</b>	<b>2,834,288</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>2. Locally Raised Funds</b>			
Local funds raised within the School's community are made up of:			
<b>Revenue</b>			
Donations	4,185	10,000	38,765
Activities	1,991	3,500	2,950
Fundraising	71	-	-
<b>Total Revenue</b>	<b>6,247</b>	<b>13,500</b>	<b>41,715</b>
<b>Expenses</b>			
Activities	15,787	20,000	18,614
<b>Total Expenses</b>	<b>15,787</b>	<b>20,000</b>	<b>18,614</b>
<b>Surplus/ (Deficit) for the year Locally raised funds</b>	<b>(9,541)</b>	<b>(6,500)</b>	<b>23,101</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>3. Learning Resources</b>			
Curricular	54,426	67,280	58,467
Equipment Repairs	9,916	10,000	3,405
Information and communication technology	1,905	405	3,963
Extra-curricular activities	(51)	-	50
Library resources	834	2,800	805
Employee benefits - salaries	1,886,985	1,888,229	1,930,029
Staff development	35,117	50,000	49,368
<b>Total Learning Resources</b>	<b>1,989,132</b>	<b>2,018,714</b>	<b>2,046,087</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>4. Administration</b>			
Audit Fee	4,560	4,600	4,430
Board of Trustees Fees	2,155	2,800	2,230
Board of Trustees Expenses	533	750	204
Communication	10,311	7,120	7,161
Consumables	6,249	7,000	7,807
Other	18,141	30,050	20,493
Employee Benefits - Salaries	73,947	65,000	63,867
Insurance	977	950	981
Service Providers, Contractors & Consultancy	4,733	3,800	3,550
<b>Total Administration</b>	<b>121,607</b>	<b>122,070</b>	<b>110,723</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>5. Property</b>			
Caretaking and Cleaning Consumables	4,811	9,200	6,115
Consultancy and Contract Services	1,186	984	1,119
Cyclical Maintenance Expense	7,426	-	7,262
Grounds	2,721	12,700	1,694
Heat, Light and Water	21,721	16,350	22,800
Rates	444	440	519
Repairs and maintenance	28,161	29,580	24,155
Use of Land and Buildings	241,051	241,051	236,262
Security	3,908	4,000	3,552
Employee Benefits - Salaries	45,120	38,000	44,810
<b>Total Property</b>	<b>356,550</b>	<b>352,305</b>	<b>348,288</b>

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>6. Depreciation of Property, Plant &amp; Equipment</b>			
Buildings and Grounds	2,599	1,000	1,794
Furniture and Equipment	74,201	19,500	45,500
Information and Communication	32,357	8,000	27,702
Leased Assets	17,379	6,000	12,272
Motor Vehicles	48,070	15,000	43,977
Library Resources	467	500	529
<b>Total Depreciation of Property, Plant &amp; Equipment</b>	<b>175,073</b>	<b>50,000</b>	<b>131,774</b>

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>7. Cash &amp; Cash Equivalents</b>			
Cash on Hand	1,417	-	-
Bank Current Account	295,726	295,000	457,649
Bank Call Account	351,186	378,608	360,993
Cash and cash equivalents for Cash Flow Statement	648,328	673,608	818,642

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>8. Accounts Receivable</b>			
Accounts Receivable			
Receivables	5,324	4,000	20
Receivables from the Ministry of Education	143,115	143,000	48,016
Interest Receivable	12,053	10,000	30,223
Teachers Salaries Grant Receivable	128,842	43,495	122,236
Total Accounts Receivable	289,335	200,495	200,495
Accounts Receivable			
Receivables from Exchange Transactions	160,493	157,000	30,243
Receivables from Non-Exchange Transactions	128,842	43,495	170,252
Total	289,335	200,495	200,495

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>9. Investments</b>			
The School's investment activities are classified as follows:			
Current Asset			
Short-term Bank Deposits	1,220,459	802,103	802,103



## 10. Property, Plant &amp; Equipment

2018	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
Buildings and Grounds	61,195	147,867	(24,513)	(2,599)	181,950
Furniture and Equipment	305,634	68,261	(34)	(74,201)	299,660
Information and Communication	33,332	51,126	(869)	(32,357)	51,232
Leased Assets	31,342	10,195	-	(17,379)	24,158
Motor Vehicles	136,474	24,687	-	(48,070)	113,091
Library Resources	3,702	39	-	(468)	3,273
Balance at 31 December 2018	571,679	302,175	(25,416)	(175,074)	673,364

2018	Cost or Valuation	Accumulated Depreciation	Total (NBV)
Buildings and Grounds	199,204	(17,254)	181,950
Furniture and Equipment	603,878	(304,218)	299,660
Information and Communication	221,314	(170,082)	51,232
Leased Assets	57,788	(33,630)	24,158
Motor Vehicles	293,008	(179,917)	113,091
Library Resources	4,270	(997)	3,273
Balance at 31 December 2018	1,379,462	(706,098)	673,364

2017	Opening Balance (NBV)	Additions	Disposals	Depreciation	Total (NBV)
Buildings and Grounds	62,989	-	-	(1,794)	61,195
Furniture and Equipment	47,827	303,306	-	(45,500)	305,634
Information and Communication	40,411	20,942	(320)	(27,702)	33,332
Leased Assets	22,780	23,146	(2,312)	(12,272)	31,342
Motor Vehicles	180,451	-	-	(43,977)	136,474
Library Resources	4,462	4,230	(4,461)	(529)	3,702
Balance at 31 December 2017	358,920	351,624	(7,093)	(131,774)	571,679

2017	Cost or Valuation	Accumulated Depreciation	Total (NBV)
Buildings and Grounds	101,223	(40,028)	61,195
Furniture and Equipment	596,935	(291,301)	305,634
Information and Communication	270,875	(237,543)	33,332
Leased Assets	47,593	(16,251)	31,342
Motor Vehicles	268,321	(131,847)	136,474
Library Resources	4,231	(529)	3,702
Balance at 31 December 2017	1,289,178	(717,499)	571,679

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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### 11. Accounts Payable

<b>Accounts Payable</b>			
Operating Creditors	14,299	12,000	76,612
Accruals	4,560	5,000	4,430
Employee Entitlements - salaries	128,842	165,150	122,169
Employee Entitlements - Leave accrual	54,848	50,000	28,939
Total Accounts Payable	202,549	232,150	232,150
<b>Accounts Payable</b>			
Payables for Exchange Transactions	202,549	232,150	232,150
Total	202,549	232,150	232,150

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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### 12. Revenue Received in Advance

Other	115	419	419
Total Revenue Received in Advance	115	419	419

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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### 13. Provision for Cyclical Maintenance

Provision at Start of the Year	11,718	11,718	4,456
Increase/ (decrease) to Provision During the Year	7,426	-	7,262
Use of Provision during the year	-	-	-
Provision at the End of the Year	19,144	11,718	11,718
<b>Total Provision</b>			
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	19,144	11,718	11,718
Total	19,144	11,718	11,718

2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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#### 14. Finance Lease Liability

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

No later than one year	17,554	19,845	19,845
Later than One Year and no Later than Five Years	8,386	14,439	18,720
<b>Total</b>	<b>25,940</b>	<b>34,284</b>	<b>38,565</b>

#### 15. Funds held for Capital Works Projects

	2018	Opening Balances	Receipts from MOE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
Pool Modification	In Progress		25,967	(8,010)		17,957
School Redevelopment	Complete	(371,407)	272,031	(43)	99,419	0
<b>Total</b>	<b>0</b>	<b>(371,407)</b>	<b>297,998</b>	<b>(8,053)</b>	<b>99,419</b>	<b>17,957</b>
Represented by:						
Funds Held on Behalf of the Ministry of Education						17,957
Funds Due from the Ministry of Education						0

	2017	Opening Balances	Receipts from MOE	Payments	BOT Contribution	Closing Balances
		\$	\$	\$	\$	\$
School Redevelopment Project	in progress	(306,276)	64,690	(129,821)		(371,407)
Block A Storm Damage	complete		15,527	(15,527)	-	-
<b>Total</b>		<b>(306,276)</b>	<b>80,217</b>	<b>(145,348)</b>	<b>-</b>	<b>(371,407)</b>

2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
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#### 16. Funds Held for Ongoing Resourcing Scheme

Kowhai School is a Special Needs School and holds funds for the Ministry's Ongoing Resourcing Scheme (ORS)

Funds Held at Beginning of the Year	702,863	702,863	830,587
Funds Received from MOE	1,249,711	1,146,000	1,142,673
Funds Spent on Behalf of the Cluster	(1,441,651)	(1,432,289)	(1,270,397)
<b>Funds Held at Year End</b>	<b>510,923</b>	<b>416,574</b>	<b>702,863</b>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 17. Related Party Transactions

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

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

## 18. Remuneration

### *Key management personnel compensation*

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

	2018	2017
	Actual	Actual
	\$	\$
Board Members		
Remuneration	3,410	2,230
Full-time equivalent members	0.25	0.81
Leadership Team Remuneration	341,192	144,000
Full-time equivalent members	3	1
Total key management personnel remuneration	344,602	146,230
Total full-time equivalent personnel	3.25	1.81

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

### Principal

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

	2018	2017
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	-	-
Termination Benefits	-	-

### Other Employees

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

Remuneration	2018	2017
\$000	FTE Number	FTE Number
110 - 120		
100 - 110	0	0
	0.00	0.00

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

### 19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2018 Actual	2017 Actual
Total	\$0	\$0
Number of People	0	0

### 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

### Holidays Act Compliance - schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited. The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed. To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 21. Commitments

### a) Capital Commitments

As at 2018 the Board has entered into contract agreements for capital works as follows:

\$150,000 contract to construct the base school playground. This project is fully funded by the Board of Trustees. \$1,849 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$145,000 contract to build the Raureka unit playground. The project is fully funded by the Board of Trustees. \$ nil has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2017: \$156,988)

### b) Operating Commitments

As at 2018 the Board has entered into the following contracts:

As at 31 December 2018 the Board has entered into the following contracts:

(a) operating lease of computer equipment ;

				2018	2017
				Actual	Actual
				\$	\$
No later than One Year				0	405
Later than One Year and No Later than				-	-
				0	405

## 22. Managing Capital

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

## 23. Financial Instruments

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

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Cash and receivables</b>			
Cash and Cash Equivalents	648,328	673,608	818,642
Receivables	289,335	200,495	200,495
Investments - Term Deposits	1,220,459	802,103	802,103
Total Cash and receivables	2,158,122	1,676,206	1,821,240

	2018 ACTUAL \$	2018 BUDGET (UNAUDITED) \$	2017 ACTUAL \$
<b>Financial liabilities measured at amortised cost</b>			
Payables	202,549	232,150	232,150
Finance Leases	25,940	34,284	34,284
Total Financial Liabilities Measured at Amortised Cost	228,489	266,434	266,434

## 24. Events after Balance Date

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

## 25. Comparatives

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

## 26. Breach of Law – Failure to meet Statutory Reporting Deadline

The Board of Trustees did not comply with section 87A (1) of the Education Act in that it did not submit its financial statements for audit by 31st March 2019.

## 27. Breach of Law - Failure to meet statutory reporting deadline

Under Section 87C (1) of the Education Act 1989, the Board of Trustees is required to forward audited financial statements to the Ministry of Education by 31st May 2019. This deadline was not met.

# Kiwisport Statement

## Kōwhai Special School

### For the year ended 31 December 2018

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$1987.75 (excluding GST). the money was used for the transportation of students to swimming lessons.

Kowhai Special School has one Base School (where the heated hydrotherapy and swimming pool is situated) and four satellite units within the Hastings/Flaxmere area. Our students require consistent ongoing practice and regular exposure to learn specific skills.

One of the reasons why Kowhai maintains its heated indoor pool facility is to allow swimming and water skills to develop over the whole year. Additionally, a large number of our intermediate and high school aged students require deeper water to develop their abilities, and are therefore transported to Flaxmere Waterworld.

Of the 108 students at Kowhai Special school in 2018, 105 (97%) participated regularly in swimming.



## *KŌWHAI SPECIAL SCHOOL*

### END OF YEAR ANALYSIS OF VARIANCE FOR CHARTER GOALS 2018

#### Number or Quest and Physical Education or MOVE

##### **Introduction and Process:**

For 2018 it was decided to have two areas for Charter Goals. One was Physical Education (PE) which came from a staff meeting in Term 4 2017 to explore ideas for the goals. This aligns with the Health and PE learning area and gross motor and physio interventions for many students. Most students had a PE goal but a small group of students working on the MOVE programme had a goal in this area. This was a logical follow on from MOVE training which was carried out in 2017 for some staff.

MOVE is an extensive programme which takes time to set up and will not be fully implemented until 2019. Assessments are undertaken by the physiotherapists who then work with teachers to get the programme going for the individual students.

The second Charter Target goal was Number as we have not had a maths goal for a few years. We had PLD on Numicon in 2017 with buy in and enthusiasm from many staff. This made a good opportunity to embed Numicon in the school as well as use the newly revived Beginning School Maths resources (BSM). Again there are a small group of students working on Quest for Learning, instead of the more New Zealand Curriculum based maths programme, so these students worked on a Quest goal.

2018 Communication Goals were written by 9th March, after a staff meeting in Week 1. Some of these goals came out of students' IEP or ITP meetings, meaning that the goals had input from therapists and parents as well as teachers. However because of the nature of these goals, more were written by the teacher this year. MOVE goals were written and monitored by physiotherapists. The Charter Goals were moderated by the DPs and the Curriculum Leadership Team in Week 7.

The recording sheet has been used again this year with detail added by teachers and from syndicate checkpoint meetings. The DPs have again added suggestions for working on goals.

Communication Goal Syndicate Checkpoints were completed by the end of Terms 2 and 3 with the final score being entered by the end of Week 3 Term 4. There were fewer checkpoints this year than in 2017.

As for last year it was allowed that Communication Goals could be changed up until the end of Term 2 if there were good reasons approved by the Curriculum Leadership Team. However no goals were changed in 2018.

If a goal was achieved before the end of the cycle, the goal was scored as 1 on the Phase System and a new goal written. Only the original goal is used for data analysis.

## Professional Learning Development towards improving Student Achievement:

### All Charter Target areas:

- Attention Autism courses by Gina Davies 2017 and 2018
- Goal writing early in Term 1 at staff meeting
- Personal inquiry based on Number, Quest, PE or MOVE using a target individual or group of students. Shared 2 or 3 times a term in Teaching as Inquiry groups.
- Charter Goal Syndicate Checkpoints where goal progress is discussed. Feedback about progress is given from other staff working with the student and suggestions made.
- Phase System goal breakdown discussed at staff meeting Week 1 Term 1.
- Mid year data of goal progress shared staff meeting Term 3
- Quality Circles Meeting in Term 4 to look at end of year data and discuss possible Charter Targets for 2019.

### Number:

- Staff meeting with introduction to BSM and teachers sharing activities in Term 2
- Numicon course in 2017

### Quest:

- Teacher only day: milestone placement, sensology workout
- Meeting with teachers of Quest in Term 1 and a day with Julie King in Term 2.

### PE:

- Term 1 swimming with Jason Bishop
- Term 1 PE with Margaret Bruce
- Term 3 PE with Sports Hawkes Bay

### MOVE:

- PLD for staff working with students on MOVE in 2017
- Staff meeting to introduce MOVE in 2017

### Baseline Data from 2017:

The charter targets for 2016 and 2017 were communication based. In 2017, only four students did not make progress on their communication goal. The main reason for those students' non-achievement was low attendance from factors beyond our control such as illness.

### Working at Levels from 2017:

2017 Students who moved up a level on Working at Levels (%)			
	Reading	Writing	Maths
All students	31%	33%	34%
NZ Māori	34%	43%	37%
NZ European	26%	26%	29%
Males	33%	35%	37%
Females	26%	26%	26%

## Targets for 2018:

*For 70% of Fuel 5 and above students to achieve a number goal.*

*For 80% of students working on Quest to make progress against their goal.*

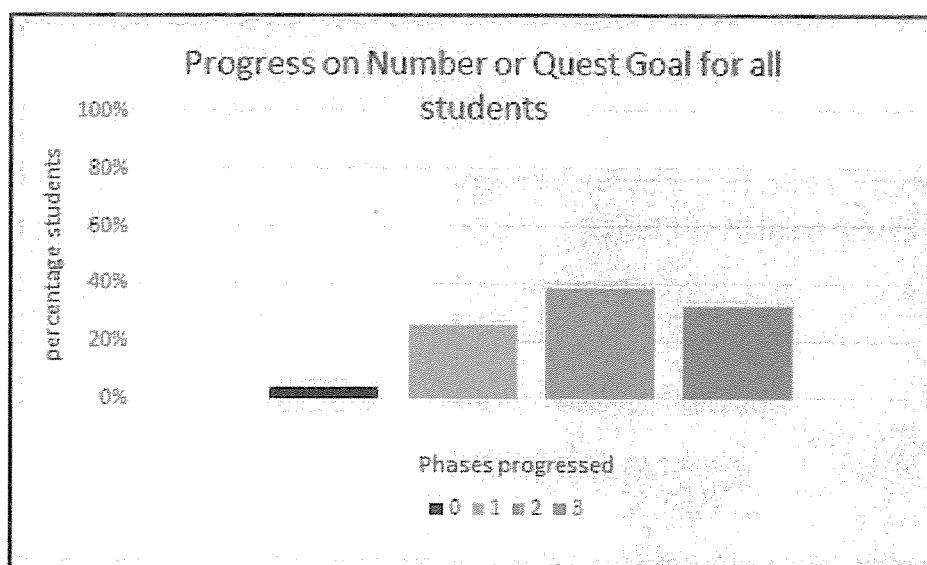
*For 70% of students (non MOVE) to achieve their Physical Education goal*

*For 70% of students working on the MOVE programme to make progress within their MOVE goal.*

## Results: Progress on Charter Number or Quest Goal at End of Year 2018:

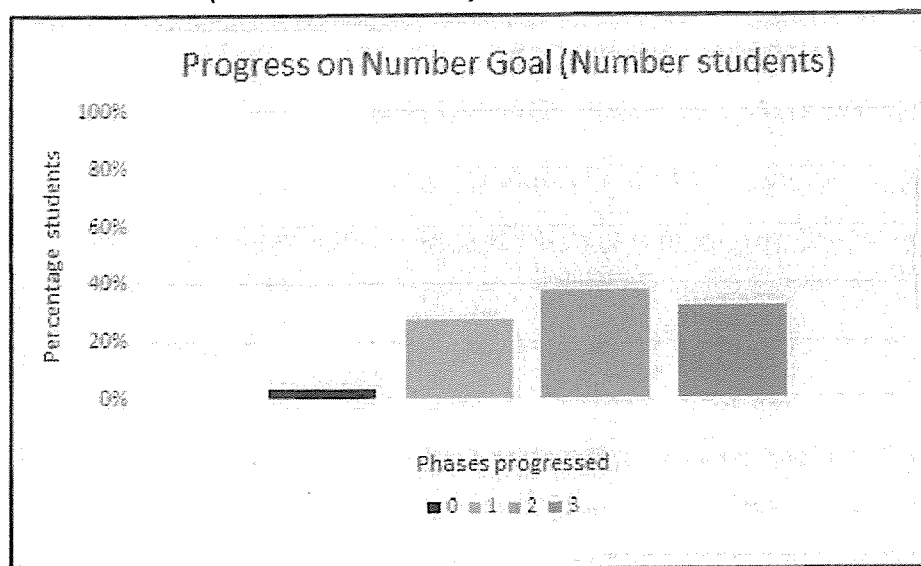
*(Percentage of students progressing at each stage of the Phase System)*

### All Students:



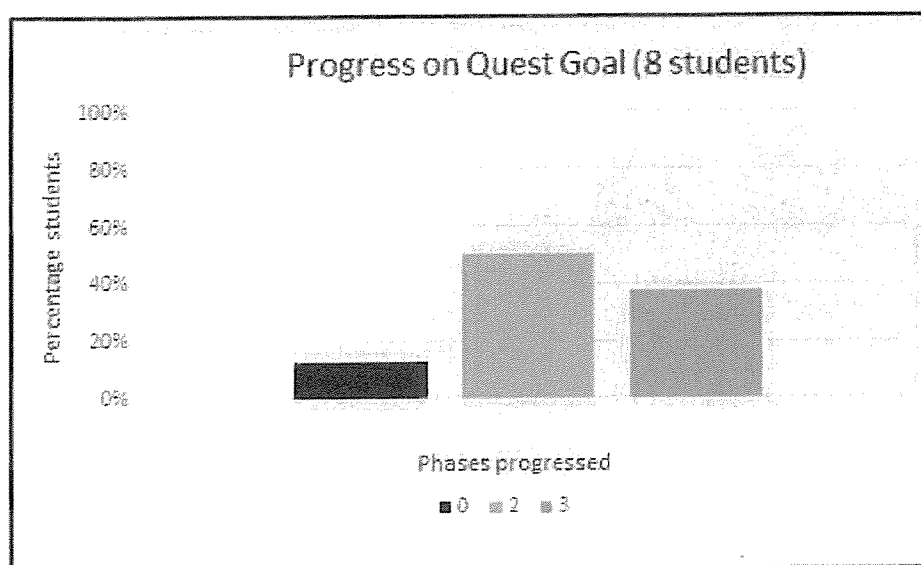
- ❖ 32% of students achieved their Number or Quest goal
- ❖ 4% of students made no progress.

### Number Goal (Number Students):



- ❖ 97% of students with a number goal have made some progress.
- ❖ 32% achieved their goal with another 37% just behind moving two phases.

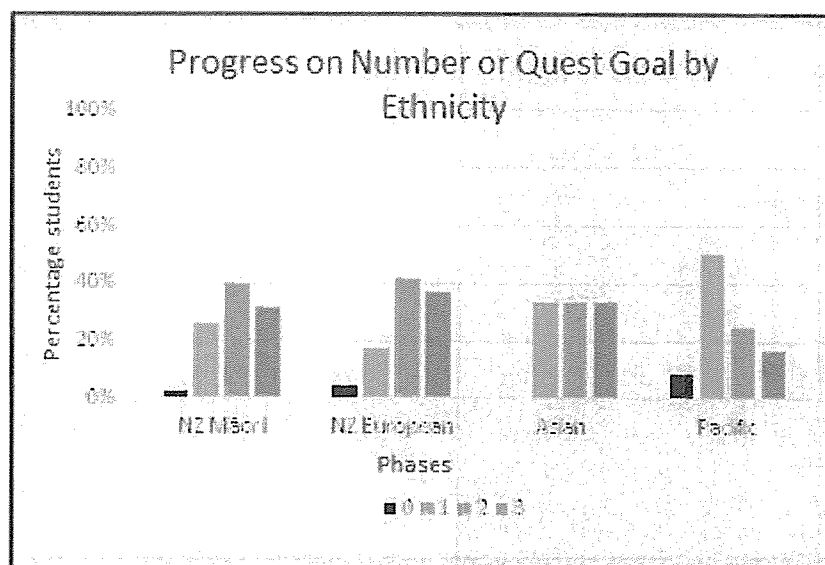
### Quest Goal (Quest students):



- ❖ 87% of students working on Quest have made progress on their Quest goal.
- ❖ 38% of these students have fully achieved their goal with 50% nearly there, having moved two phases.

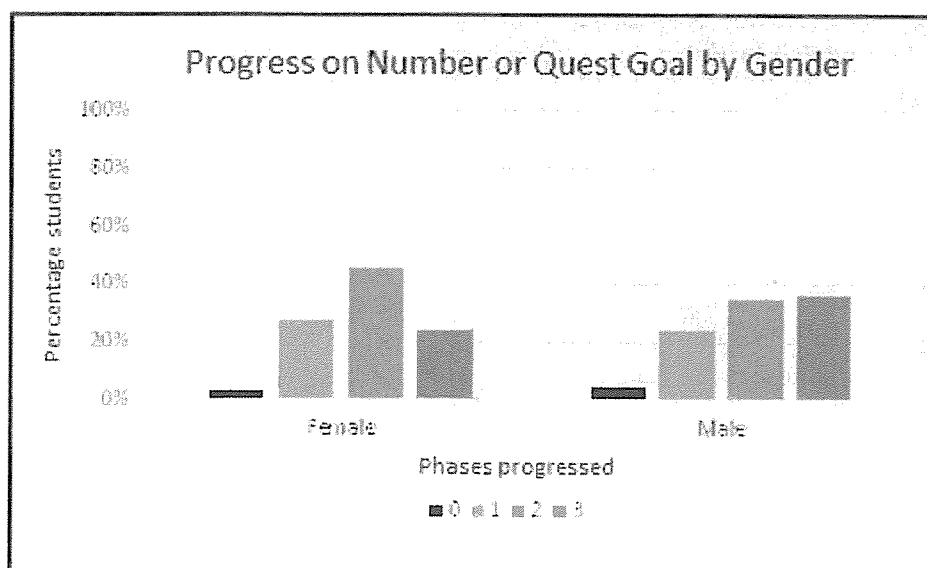
Quest students have made better progress on their goal than the students working on number. Although the overall percentage of progress is higher for number students than Quest students, it is only one student for each that has not progressed. Students working on the Number goal have 32% fully achieved with 37% moving 2 phases, whilst for Quest there are 38% and 50% respectively.

### ***Ethnicity:***



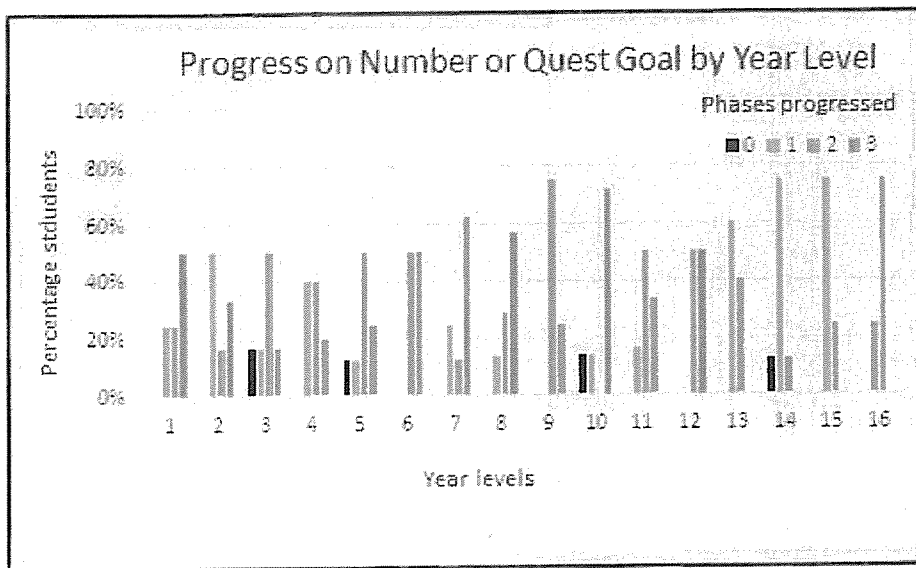
- ❖ More NZ European students have achieved their goal than NZ Māori students (37% compared with 32%).
- ❖ There are similar percentages for making progress within the goal for NZ European, NZ Māori and Pacific students (93%, 96% and 92%).
- ❖ Fewer Pacific students have achieved their goals at 17%

### ***Gender:***



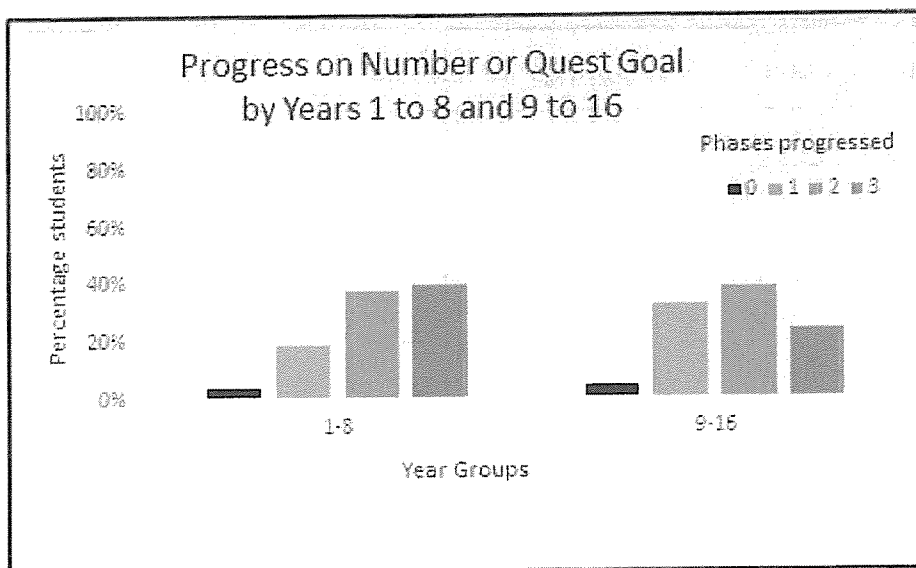
- ❖ More male students have achieved their goal at 36% than female students at 24%.
- ❖ However there are more female students moving 2 phases at 45% compared to 33% for male students.

## Year Level:



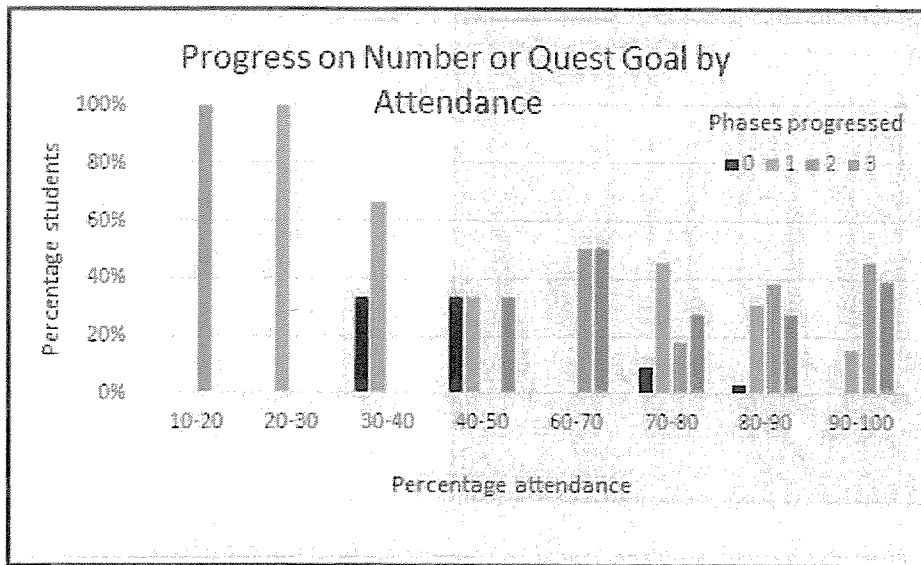
- ❖ Years 3, 5, 10, and 14 have less than 100% overall progress. This is only one student for each of these year groups.
- ❖ The Year 10 group have met the Charter Target of 70% of students fully achieving their goal. Some of the other groups come close to this when the students who are 'nearly there', having moved 2 phases rather than 3, are considered.

## Year Levels 1 to 8 and 9 to 16:



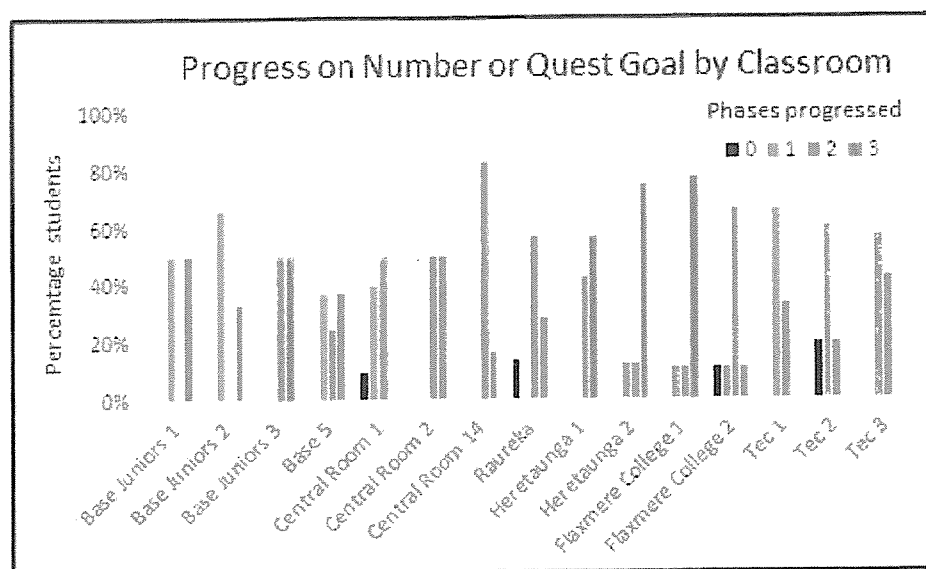
- ❖ Year 1 to 8 students have more students fully achieving their goal at 40% than 24% for Years 9 to 16.
- ❖ Both year groups have 96% of students making some progress on their goal.

**Attendance:**



- ❖ There is a clear correlation between attendance and progress on the charter goals, especially between 30 to 100% attendance.

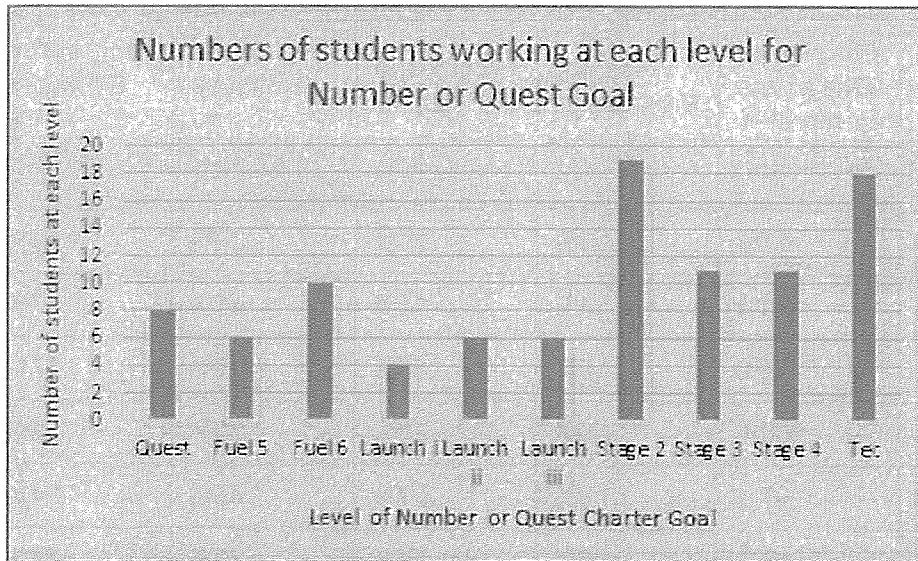
## Classroom:



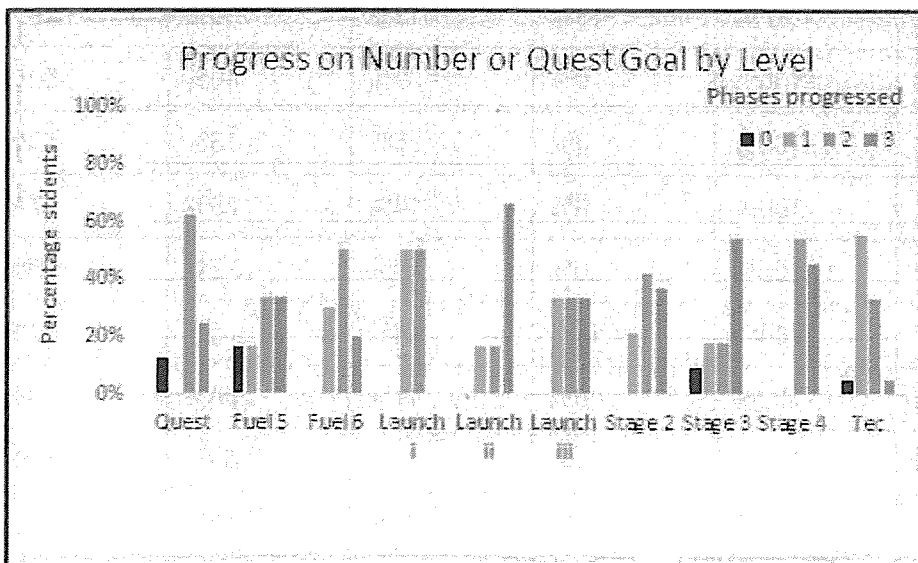
Progress on Number or Quest Goal for All Students Mid Year 2018						
	Total number students	Progressed (One phase or more) %	Did not Progress %	Progressed 1 Phase %	Progressed 2 Phases %	Progressed 3 Phases %
Base Juniors 1	4	100%	0%	50%	0%	50%
Base Juniors 2	3	100%	0%	67%	0%	33%
Base Juniors 3	2	100%	0%	0%	50%	50%
Base 5	8	100%	0%	38%	25%	38%
Central Room 1	10	90%	10%	40%	50%	0%
Central Room 2	8	100%	0%	0%	50%	50%
Central Room 14	6	100%	0%	0%	83%	17%
Raureka	7	86%	14%	0%	57%	29%
Heretaunga 1	7	100%	0%	0%	43%	57%
Heretaunga 2	8	100%	0%	13%	13%	75%
Flaxmere College 1	9	100%	0%	11%	11%	78%
Flaxmere College 2	9	67%	11%	11%	67%	11%
Tec 1	6	100%	0%	67%	33%	0%
Tec 2	5	80%	20%	60%	20%	0%
Tec 3	7	100%	0%	57%	43%	0%



### Levels of Number or Quest Charter Goals:



- ❖ The group of students working on Quest for Learning is shown as a group as they are not yet differentiated into finer grained levels
- ❖ TEC students no longer have levels identified from the expanded frameworks.
- ❖ Students are spread out from Fuel 5 to Stage 4 (Numph) with a large group at Stage 2.



- ❖ Student progress is spread across the levels with particularly good progress shown at Launch ii, and Stages 2 to 4.

Progress on Maths and Quest Goal for All Students End of Year Year 2018						
	Total number students	Progressed (One phase or more) %	Did not Progress %	Progressed 1 Phase %	Progressed 2 Phases %	Progressed 3 Phases %
All students	99	96%	4%	25%	38%	32%
NZ Māori	38	97%	3%	26%	39%	32%
NZ European	46	96%	4%	17%	41%	37%
Pacific People	12	92%	8%	50%	25%	17%
Asian	3	100%	0%	33%	33%	33%
Female	33	97%	3%	27%	45%	24%
Male	66	96%	5%	24%	35%	36%
Year 1	4	100%	0%	25%	25%	50%
Year 2	6	100%	0%	50%	17%	33%
Year 3	6	87%	17%	17%	50%	17%
Year 4	10	100%	0%	40%	40%	20%
Year 5	8	87%	13%	13%	50%	25%
Year 6	4	100%	0%	0%	50%	50%
Year 7	8	100%	0%	25%	13%	63%
Year 8	7	100%	0%	14%	29%	57%
Year 9	8	100%	0%	0%	75%	25%
Year 10	7	84%	14%	14%	0%	71%
Year 11	6	100%	0%	17%	50%	33%
Year 12	4	100%	0%	0%	50%	50%
Year 13	5	100%	0%	60%	40%	0%
Year 14	8	87%	13%	75%	13%	0%
Year 15	4	100%	0%	75%	25%	0%
Year 16	4	100%	0%	25%	75%	0%
Years 1 to 8	53	96%	4%	19%	38%	40%
Years 9 to 16	46	96%	4%	33%	39%	24%
Number students	91	97%	3%	27%	37%	32%
Quest students	8	87%	13%	0%	50%	38%

### *Reasons for not achieving Goals:*

Reasons provided by teachers for students not fully achieving their Number or Quest goal									
Students who	Number of students	Medical	Attendance	Engagement Sensory, Motivation, Focus	Behaviour	Concepts	Almost achieved	Goal too difficult	Other
Did not progress	4	1	2			1			
Progressed one phase	25	1	4	3		7		8	1 Confidence 1 Needs support 1 Language barrier
Progressed two phases	39	1	1	9		6	19		1 Needs support 1 Physical
Totals	68	3	7	12	0	14	19	8	5

- ❖ The two most common reasons for students not achieving their goals were
  - 12 students; Engagement (which also included lack of motivation and focus, as well as sensory reasons).
  - 14 students; finding the concepts difficult to understand
  - 8 students had a goal that was too difficult
  - 7 students did not progress or achieve because of low attendance
- ❖ A further 19 students schoolwide had almost achieved their goal.

Of the 31 students who fully achieved their Number goal, 2 had achieved this by the end of Term 2.

### *Non-Progressing Students:*

Of the 4 students who made no progress, two had irregular attendance, one had medical issues, and one found the concept difficult to grasp.

## **Charter Target groups for Number and Quest:**

*For 70% of Level 5 and above students to achieve a number goal.*

This target was not achieved. Only 32% of students with a Number goal fully achieved their goal. There were a further 37% of students who were one phase away from achieving their goal and 19 students were reported as being 'almost there.' This target was possibly too ambitious given the unpredictable rate of progress of many students at Kōwhiri. Reasons for not achieving the goal fully are detailed above.

However 97% of students with a Number goal did make progress on that goal which is a great result if compared with charter targets from previous years (see the chart *Progress on Charter Goal for All Students 2016/2017/2018* at the end of this document).

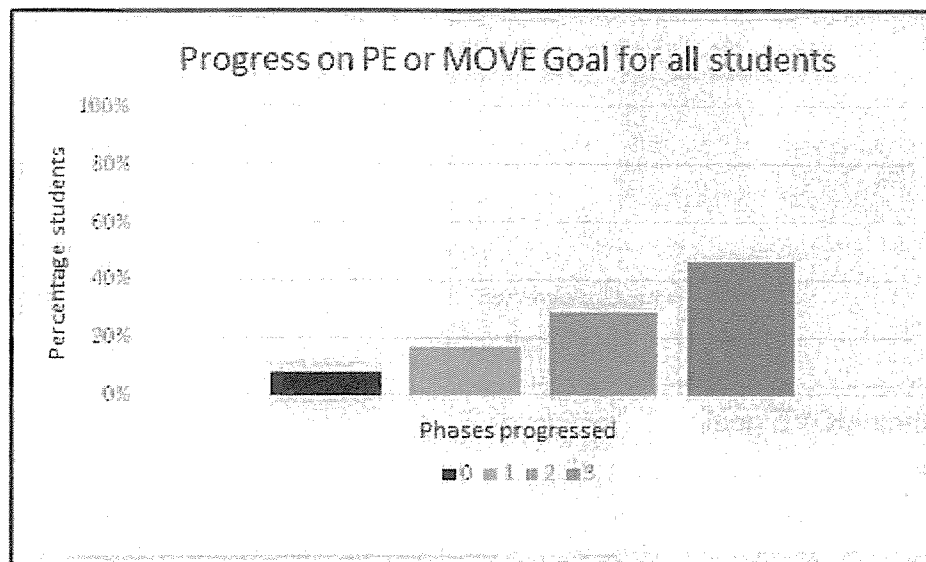
*For 80% of students working on Quest to make progress against their goal.*

This Charter Target was achieved with 80% of students making some progress on their Quest for Learning Goal.

## Results: Progress on Charter PE and MOVE Goal at End of Year 2018:

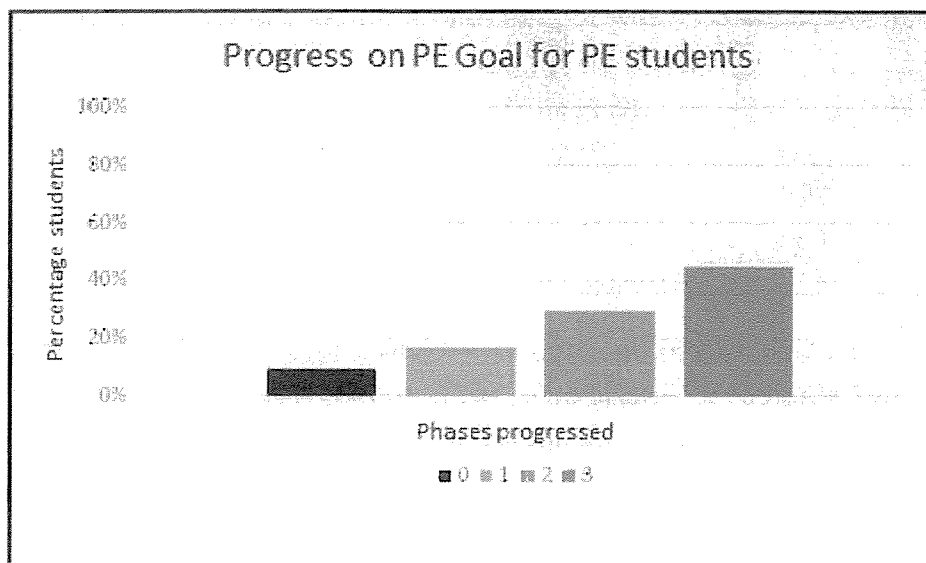
*(Percentage of students progressing at each stage of the Phase System)*

### All Students:



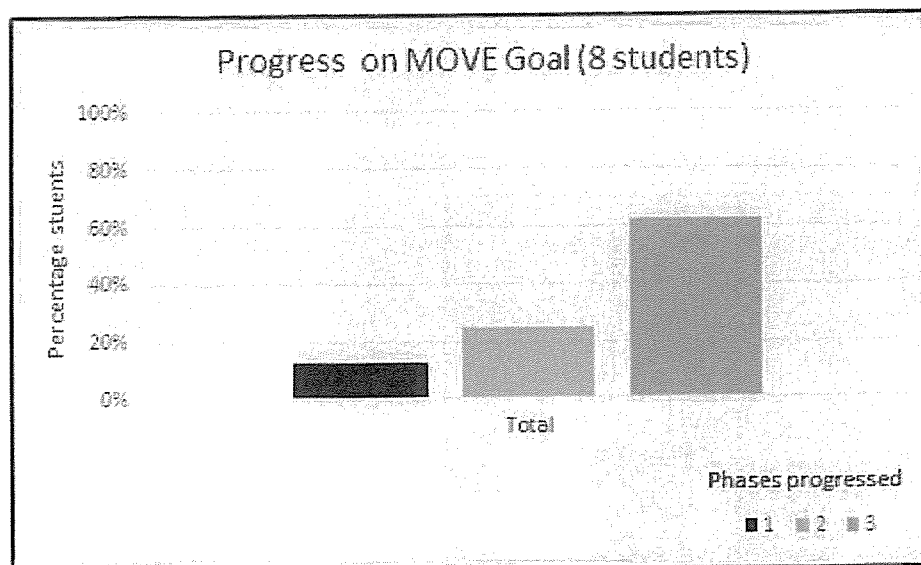
- ❖ 46% of students achieved their PE or MOVE goal.
- ❖ 8% of students made no progress.

### PE Goal (PE Students):



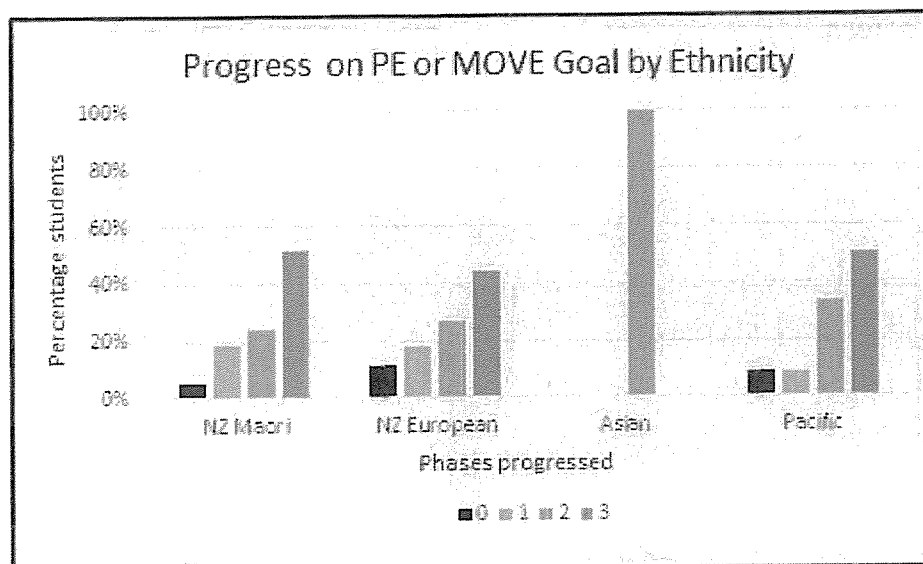
- ❖ 45% of students achieved their PE goal.
- ❖ 9% of students made no progress.

### **MOVE Goal (MOVE students):**



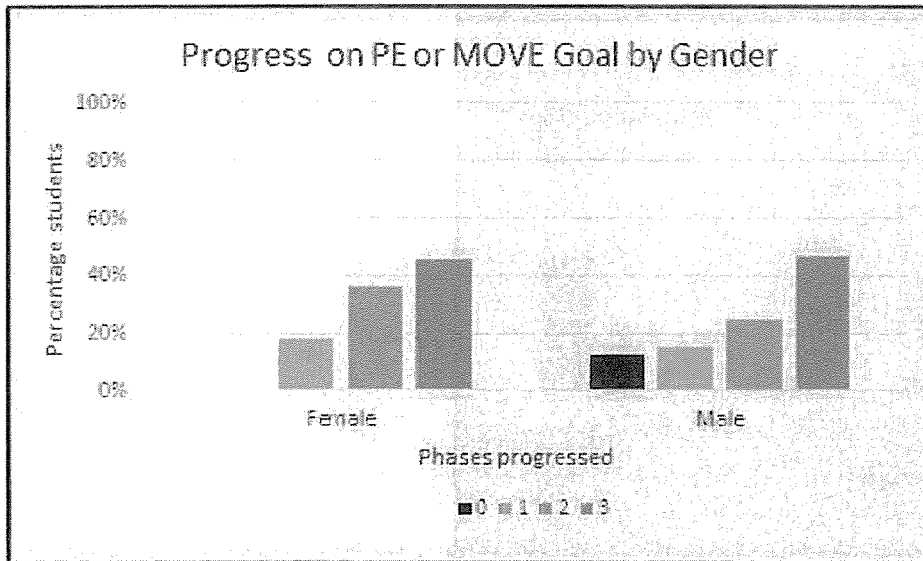
- ❖ 63% of students achieved their MOVE goal.
- ❖ All students made progress.

### **Ethnicity:**



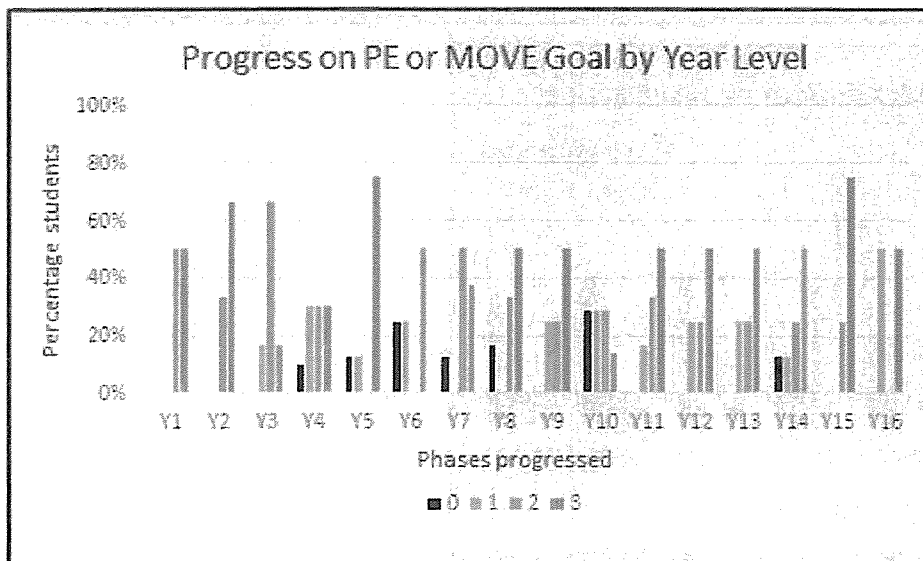
- ❖ NZ Māori students and Pacific students had more students achieving their PE or MOVE goal than NZ European students (NZ Māori 51%, Pacific 50%, NZ European 44%).
- ❖ Only 5% of NZ Māori students made no progress compared with 8% of Pacific students and 11% of NZ European students.
- ❖ The group of Asian students is too small to make comparisons.

### Gender:



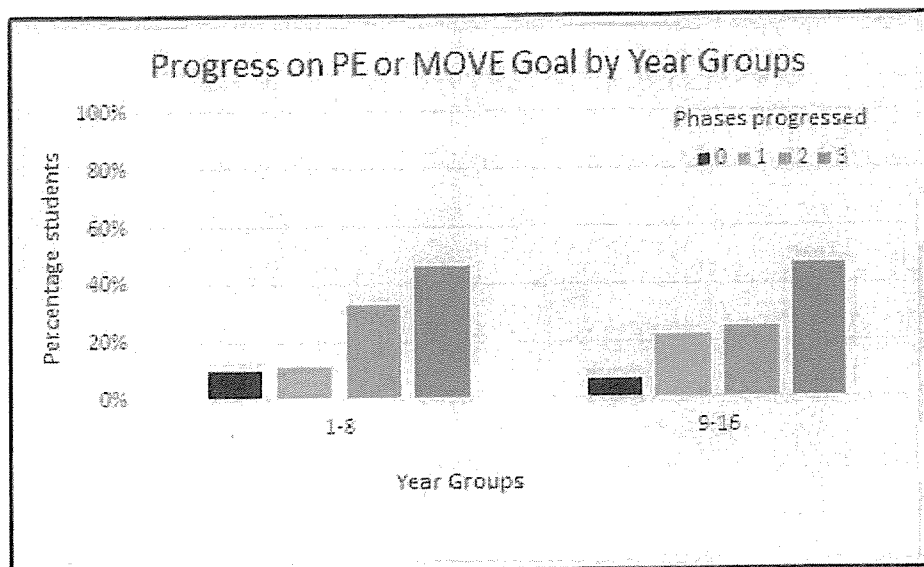
- ❖ A similar proportion of female students have achieved their goal to male students (45% and 47%).
- ❖ All female students made some progress but 13% of male students made no progress..

### Year Level:



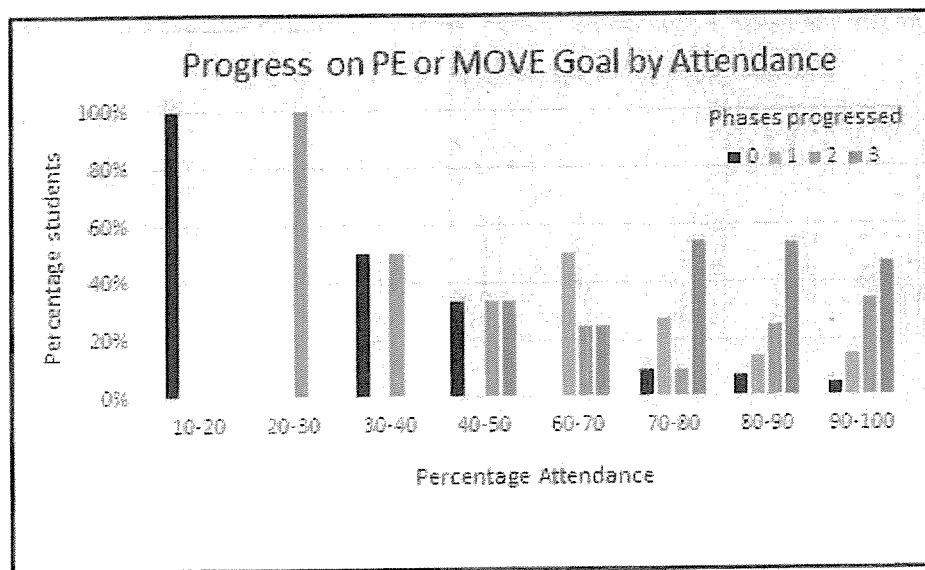
- ❖ The pattern of not progressing on goals is spread across Years 4, 5, 6, 7, 8, 10 and 14.
- ❖ There is only one student who has not progressed at each Year level apart from Year 10 where there are two.
- ❖ Students at Year 5 have the best progress with 75% achieving their goal.

## Year Levels 1 to 8 and 9 to 16:



- ❖ A similar proportion of Year group 1 to 8 students have achieved their target to Years 9 to 16 (46% and 47%)..
- ❖ More students have nearly achieved their goal by moving 2 phases for Years 1 to 8 (33% compared with 24%).

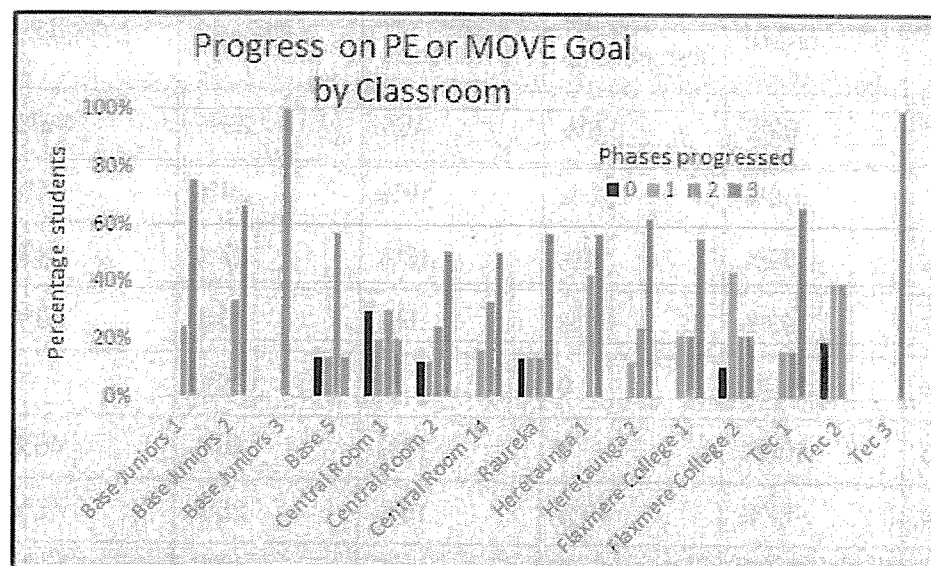
## Attendance:



- ❖ There is a very clear relationship shown between attendance and progress on goals.



## Classroom:



Progress on PE and MOVE Goal by Classroom 2018

	Total number students	Progressed (One phase or more) %	Did not Progress %	Progressed 1 Phase %	Progressed 2 Phases %	Progressed 3 Phases %
Base Juniors 1	4	100%	0%	0%	25%	75%
Base Juniors 2	3	100%	0%	0%	33%	67%
Base Juniors 3	2	100%	0%	0%	100%	0%
Base 5	7	86%	14%	14%	57%	14%
Central Room 1	10	70%	30%	20%	30%	20%
Central Room 2	8	87%	13%	13%	25%	50%
Central Room 14	6	100%	0%	17%	33%	50%
Raureka	7	86%	14%	14%	14%	57%
Heretaunga 1	7	100%	0%	0%	43%	57%
Heretaunga 2	8	100%	0%	13%	25%	63%
Flaxmere College 1	9	100%	0%	22%	22%	56%
Flaxmere College 2	9	89%	11%	44%	22%	22%
Tec 1	6	100%	0%	17%	17%	67%
Tec 2	5	80%	20%	40%	40%	0%
Tec 3	6	100%	0%	0%	0%	100%

Progress on PE and MOVE Goal for All Students 2018

	Total number students	Progressed (One phase or more) %	Did not Progress %	Progressed 1 Phase %	Progressed 2 Phases %	Progressed 3 Phases %
All students	97	92%	8%	165	29%	46%
NZ Māori	37	95%	5%	19%	24%	51%
NZ European	45	89%	11%	18%	27%	44%
Pacific People	12	92%	8%	8%	33%	50%
Asian	3	100%	0	0	100%	0
Female	33	100%	0	18%	36%	45%
Male	64	87%	13%	16%	25%	47%
Year 1	4	100%	0	0	50%	50%
Year 2	6	100%	0	0	33%	67%
Year 3	6	100%	0	17%	67%	17%
Year 4	10	90%	10%	30%	30%	30%
Year 5	8	87%	13%	13%	0	75%
Year 6	4	75%	25%	25%	0	50%
Year 7	8	87%	13%	0	50%	38%
Year 8	6	83%	17%	0	33%	50%
Year 9	8	100%	0	25%	25%	50%
Year 10	7	71%	29%	29%	29%	14%
Year 11	6	100%	0	17%	33%	50%
Year 12	4	100%	0	25%	25%	50%
Year 13	4	100%	0	25%	25%	50%
Year 14	8	87%	13%	13%	25%	50%
Year 15	4	100%	0	0	25%	75%
Year 16	4	100%	0	50%	0	50%
Years 1 to 8	52	90%	10%	12%	33%	46%
Years 9 to 16	45	93%	7%	22%	24%	47%
PE students	89	91%	9%	17%	29%	45%
MOVE students	8	100%	0	13%	25%	63%

### *Reasons for not achieving PE and MOVE Goals:*

Reasons provided by teachers for students not fully achieving their PE or MOVE goal								
Students who	Number of students	Attendance	Engagement Focus Motivation	Behaviour	Physical reasons	Equipment	Goal too difficult	Other
Did not progress	8	3	1	1	2	1		
Progressed one phase	16		5		3	1	1	3 Illness 1 Confidence 1 Medical 1 Assessment
Progressed two phases	28	3	10	1	9		2	2 Confidence 1 Weather and staffing
Totals	52	6	16	2	14	2	3	9

- ❖ The most common reason for not achieving the PE or MOVE goal was engagement, focus or motivation.
- ❖ 'Physical reasons' was the second most common category with a large number in the 'Progressed two phases' category. These students have made good progress but not quite enough to achieve the goal. Physical ability can be difficult to assess for a PE goal. The MOVE students had a thorough assessment by a physiotherapist and only one of these students had a physical reason reported (sensitivity).
- ❖ Attendance was a factor for 6 students.

Of the 45 students (46%) of students who fully achieved their PE or MOVE goal, 5 students had achieved their goal by the end of Term 2. These were all students working on a PE goal.

#### ***Non-Progressing Students:***

All of the 8 students who did not progress on their goal (PE or MOVE) were students with a PE goal. There were a variety of reasons for this lack of movement with the most common being attendance with 3 students in this category.

## Charter Target goals:

*For 70% of students (non MOVE) to achieve their Physical Education goal*

This target was not met. 45% of students achieved their goal. A further 29% of students moved 2 phases. However 91% made some progress against their goal.

*For 70% of students working on the MOVE programme to make progress within their MOVE goal.*

This target was achieved with 100% of students making some progress and a very healthy 63% of students achieving their MOVE goal.

After a visit by ERO last year, targets were set in which students would achieve their goals rather than just make progress. This was discussed at a staff meeting early in Term 1 and teachers asked to write goals that were achievable for their students. This was successful in part for the PE goal. If the 29% of students who moved 2 phases had been able to progress a little more the target would have been met.

Reasons for students not progressing and not achieving their goals are detailed above. The MOVE goals were written by the physiotherapists with a full assessment and intensive support. Teachers did receive some support for PE goals but not as intensively, perhaps resulting in slower progress.

## Charter Targets that weren't achieved in 2018:

*For 70% of Fuel 5 and above students to achieve a number goal*

*For 70% of students (non MOVE) to achieve their Physical Education goal*

The above two targets were not met as they were around students achieving their goals for Number and PE rather than making progress towards their goal. Traditionally charter targets have centred on students making progress but in 2017 it was suggested that we might like to look at achievement during a visit from ERO.

Looking at reasons for students who did not achieve their goal is helpful to understand why progress was not enough for this target. For the Number goal progress was inhibited by medical, attendance, engagement, understanding concepts, and the goal being too hard. Also there were a very large group of students who had almost achieved their goal for Number.

For PE the reasons for not achieving were attendance, engagement, behaviour, physical, equipment and the goal being too hard.

Some of these reasons can be unknown at the time of goal writing, for example engagement and attendance. Also it can be difficult to predict if a student will understand the concepts being introduced in a Number goal.

Goals that are too hard are written with the best intention of extending a student's ability and it can be difficult to know what is possible and what is not without limiting aspirations.

### 2016/2017/2018 Comparison:

Progress on Charter Goal for All Students 2016/2017/2018							
	Charter Goal Areas	Total number students	Progressed	Did not progress	Progressed 1 Phase	Progressed 2 Phases	Progressed 3 Phases
2016	Communication	93	94%	6%	33%	51%	10%
2017	Communication	97	96%	4%	15%	51%	30%
2018	PE	89	91%	9%	17%	29%	45%
2018	MOVE	8	100%	0%	13%	25%	63%
2018	Number	91	97%	3%	27%	37%	32%
2018	Quest	8	87%	13%	0%	50%	38%

When compared to Charter targets for 2016 and 2017, 2018 students have higher percentages of overall progression for PE, MOVE and Number. All four goal categories in 2018 have a greater percentage of students progressing 3 phases than the previous 2 years.

#### Next steps:

- ❖ To share the Charter Target results with teachers and therapists in Quality Circles at staff meeting in Week 7 to look for trends in data section for reasons for not achieving goals
- ❖ To look at the timeline for collecting data and writing reports in 2019
- ❖ To share goal focus for goal writing with teachers early in 2019 so it is clearly understood what is being measured - these measures are competency, frequency, duration and support
- ❖ To write 2019 Charter Targets

June Hogenesch  
November 2018

## Appendix 1:

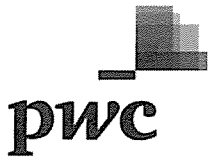
Teacher:

Number CHARTER TARGET GOAL 2018

Class:

All goals begin at 4 on the Phase System

Name:		Goal: (Same as 1.Achieved)					
Potential Next Steps:							
1. Achieved (Goal)							
2.							
3.							
4. Starting point (What the student is doing now)							
	Score on Goal Hierarchy as above (Start at 4)	Level working at for goal (Expanded Maths Framework, or Numph)	Is the student making progress? What are the barriers?	What can you do about the barriers? Did the barriers get overcome?	What are the next steps for the student to achieve the goal? (or to move on if they have achieved the goal?) (Compulsory)	Do you need help from Therapists or DPs? Do you need any resources?	Comments (Anything that doesn't fit in previous boxes)
End of Term 1	×						
End of Term 2 Mid Year							
End of Term 3 and Final Score							



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KOWHAI SPECIAL SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

The Auditor-General is the auditor of Kowhai Special School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, 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 21, that comprise the statement of financial position as at 31 December 2018, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2018; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 31 January 2020. This is the date at which our opinion is expressed.

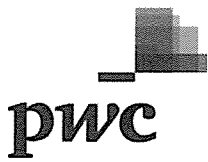
The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

#### **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 of Trustees for the financial statements**

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

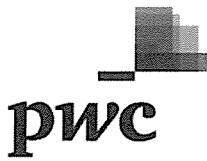
For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.





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

We communicate with the Board of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, and the Kiwisport Statement which form part of the Annual Report, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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

A handwritten signature in black ink, appearing to read 'M. John Dixon'.

**Maxwell John Dixon**  
**PricewaterhouseCoopers**  
**On behalf of the Auditor-General**  
**Napier, New Zealand**