

KŌWHAI SPECIALIST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

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

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kirsty Botherway	Presiding Member	Elected	August 2025
Deane Morrison	Presiding Member	Elected	August 2022
Sarah Roil	Principal ex Officio		
Kirsty Botherway	Parent Representative	Elected	August 2022
Dean Goodall	Parent Representative	Elected	August 2022
Raewyn Hekau	Parent Representative	Elected	August 2022
Mareina Apatu	Parent Representative	Elected	August 2025
Joni Adbur Raheem	Parent Representative	Elected	August 2025
Amy Shoebridge	Staff Representative	Elected	August 2025

Accountant / Service Provider: Eclipse Solutions 4 Schools Limited



KŌWHAI SPECIALIST SCHOOL

Annual Report - For the year ended 31 December 2022

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Kōwhai Specialist School

Statement of Responsibility

For the year ended 31 December 2022

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

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

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


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

KIRSTY JANE BOTHERWAY
Full Name of Presiding Member


Signature of Presiding Member

30 May 2023
Date:

SARAH ANNE ROIL
Full Name of Principal


Signature of Principal

30 May 2023
Date:

Kōwhai Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	3,992,725	3,403,295	3,603,951
Locally Raised Funds	3	19,502	-	8,295
Interest Income		47,232	10,000	21,189
Gain on Sale of Property, Plant and Equipment		7,500	-	-
Other Revenue		90,000	90,000	84,000
Total Revenue		4,156,959	3,503,295	3,717,435
Expenses				
Locally Raised Funds	3	42,800	30,000	16,776
Learning Resources	4	3,188,359	2,822,069	2,892,044
Administration	5	290,852	149,701	271,654
Finance		1,831	2,000	2,881
Property	6	514,533	554,849	401,498
Loss on Disposal of Property, Plant and Equipment		-	-	12,313
		4,038,375	3,558,619	3,597,166
Net Surplus / (Deficit) for the year		118,584	(55,324)	120,269
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		118,584	(55,324)	120,269

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

Kōwhai Specialist School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		2,717,814	2,493,052	2,493,052
Total comprehensive revenue and expense for the year		118,584	(55,324)	120,269
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		68,394	-	104,493
Equity at 31 December		2,904,792	2,437,728	2,717,814

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.

Kōwhai Specialist School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	917,271	235,728	333,788
Accounts Receivable	8	260,000	213,000	231,917
GST Receivable		25,310	25,000	29,962
Prepayments		16,438	15,000	14,428
Investments	9	2,065,827	1,350,000	2,040,697
Funds Receivable for Capital Works Projects	15	20,358	-	2,274
		3,305,204	1,838,728	2,653,066
Current Liabilities				
Accounts Payable	11	343,863	305,000	303,755
Revenue Received in Advance	12	50,000	-	-
Finance Lease Liability	14	9,376	10,000	12,024
Funds Held for Capital Works Projects	15	40,442	-	45,300
Funds for ORS	16	1,025,582	181,000	706,804
		1,469,263	496,000	1,067,883
Working Capital Surplus/(Deficit)		1,835,941	1,342,728	1,585,183
Non-current Assets				
Property, Plant and Equipment	10	1,121,911	1,150,000	1,179,856
		1,121,911	1,150,000	1,179,856
Non-current Liabilities				
Provision for Cyclical Maintenance	13	44,896	45,000	35,723
Finance Lease Liability	14	8,164	10,000	11,502
		53,060	55,000	47,225
Net Assets		2,904,792	2,437,728	2,717,814
Equity		2,904,792	2,437,728	2,717,814

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

Kōwhai Specialist School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		749,355	430,038	745,400
Locally Raised Funds		115,227	90,541	8,295
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		4,652	4,962	(33,412)
Payments to Employees		(203,790)	(189,545)	(144,481)
Payments to Suppliers		(378,924)	(408,323)	(345,049)
Interest Paid		(1,831)	(2,000)	(2,881)
Interest Received		29,961	5,070	23,760
Net cash from/(to) Operating Activities		314,650	(69,257)	251,632
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		7,500	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(113,385)	(145,321)	(595,506)
Purchase of Investments		(25,130)	-	(324,427)
Proceeds from Sale of Investments		-	690,697	-
Net cash from/(to) Investing Activities		(131,015)	545,376	(919,933)
Cash flows from Financing Activities				
Furniture and Equipment Grant		68,394	-	104,492
Finance Lease Payments		(5,986)	(5,349)	(6,418)
Painting Contract Payments		-	-	-
Loans Received		-	-	-
Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		337,440	(568,830)	156,058
Net cash from/(to) Financing Activities		399,848	(574,179)	254,132
Net increase/(decrease) in cash and cash equivalents		583,483	(98,060)	(414,169)
Cash and cash equivalents at the beginning of the year	7	333,788	333,788	747,957
Cash and cash equivalents at the end of the year	7	917,271	235,728	333,788

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

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

Kōwhai Specialist School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

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

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 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–50 years
Furniture and Equipment	10 years
Information and Communication Technology	3 years
Motor Vehicles	5 - 10 years
Leased Assets held under a Finance Lease	3 - 4 years
Library Resources	12.5% Diminishing value

i) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

j) 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

n) 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.

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) 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.

r) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	850,173	580,050	744,859
Teachers' Salaries Grants	2,758,106	2,404,069	2,527,669
Use of Land and Buildings Grants	331,431	383,176	233,411
Other Government Grants	53,015	36,000	98,012
	<u>3,992,725</u>	<u>3,403,295</u>	<u>3,603,951</u>

The school has opted in to the donations scheme for this year. Total amount received was \$16,200 (2021: \$16,200).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	2,078	-	1,877
Fundraising and Community Grants	-	-	5,000
Other Revenue	17,424	-	1,418
	<u>19,502</u>	<u>-</u>	<u>8,295</u>
Expenses			
Extra Curricular Activities Costs	10,258	5,000	5,820
Other Locally Raised Funds Expenditure	32,542	25,000	10,956
	<u>42,800</u>	<u>30,000</u>	<u>16,776</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(23,298)</u>	<u>(30,000)</u>	<u>(8,481)</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	79,640	80,300	105,278
Equipment Repairs	6,769	15,000	9,743
Information and Communication Technology	19,064	17,000	19,707
Library Resources	1,209	1,000	957
Employee Benefits - Salaries	2,812,000	2,461,769	2,513,492
Staff Development	58,434	70,000	50,932
Depreciation	211,243	177,000	191,935
	<u>3,188,359</u>	<u>2,822,069</u>	<u>2,892,044</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	5,484	5,484	5,324
Board Fees	2,230	3,500	2,525
Board Expenses	6,348	3,500	1,225
Communication	6,515	6,000	8,057
Consumables	30,403	33,700	30,085
Healthy Lunches	118,300	-	119,204
Other	6,462	4,800	7,164
Employee Benefits - Salaries	105,809	83,250	88,813
Insurance	1,045	1,223	1,337
Service Providers, Contractors and Consultancy	8,256	8,244	7,920
	<u>290,852</u>	<u>149,701</u>	<u>271,654</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	9,760	8,000	8,246
Consultancy and Contract Services	54,667	55,000	53,929
Cyclical Maintenance Provision	9,173	9,173	9,521
Grounds	26,841	24,000	29,062
Heat, Light and Water	13,679	17,000	13,904
Rates	598	1,000	569
Repairs and Maintenance	16,423	9,000	8,082
Use of Land and Buildings	331,431	383,176	233,411
Security	8,841	7,500	6,560
Employee Benefits - Salaries	43,120	41,000	38,214
	<u>514,533</u>	<u>554,849</u>	<u>401,498</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	917,271	235,728	333,788
Cash and Cash Equivalents for Statement of Cash Flows	<u>917,271</u>	<u>235,728</u>	<u>333,788</u>

Of the \$917,271 Cash and Cash Equivalents, \$40,442 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$917,271 Cash and Cash Equivalents, \$50,000 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	316	3,000	3,541
Interest Receivable	22,341	10,000	5,070
Banking Staffing Underuse	8,338	-	38,750
Teacher Salaries Grant Receivable	229,005	200,000	184,556
	<u>260,000</u>	<u>213,000</u>	<u>231,917</u>
Receivables from Exchange Transactions	22,657	13,000	8,611
Receivables from Non-Exchange Transactions	237,343	200,000	223,306
	<u>260,000</u>	<u>213,000</u>	<u>231,917</u>

9. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	2,065,827	1,350,000	2,040,697
	<u>2,065,827</u>	<u>1,350,000</u>	<u>2,040,697</u>
Total Investments			

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2022						
Building Improvements	729,914	15,911	-	-	(46,159)	699,666
Furniture and Equipment	170,511	55,089	-	-	(58,326)	167,274
Information and Communication Technology	86,306	35,826	-	-	(40,340)	81,792
Motor Vehicles	170,414	39,557	-	-	(52,994)	156,977
Leased Assets	20,518	6,915	-	-	(13,150)	14,283
Library Resources	2,193	-	-	-	(274)	1,919
Balance at 31 December 2022	<u>1,179,856</u>	<u>153,298</u>	<u>-</u>	<u>-</u>	<u>(211,243)</u>	<u>1,121,911</u>

The net carrying value of furniture and equipment held under a finance lease is \$14,283 (2021: \$20,518)

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	798,400	(98,734)	699,666	782,489	(52,575)	729,914
Furniture and Equipment	627,083	(459,809)	167,274	588,521	(418,010)	170,511
Information and Communication Technology	341,369	(259,577)	81,792	322,177	(235,871)	86,306
Motor Vehicles	489,647	(332,670)	156,977	467,414	(297,000)	170,414
Leased Assets	70,165	(55,882)	14,283	93,177	(72,659)	20,518
Library Resources	4,271	(2,352)	1,919	4,271	(2,078)	2,193
Balance at 31 December	2,330,935	(1,209,024)	1,121,911	2,258,049	(1,078,193)	1,179,856

11. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	62,981	60,000	68,054
Accruals	5,249	5,000	3,550
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	235,392	200,000	191,068
Employee Entitlements - Leave Accrual	40,241	40,000	41,083
	343,863	305,000	303,755
Payables for Exchange Transactions	343,863	305,000	303,755
	343,863	305,000	303,755

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Other Revenue in Advance	50,000	-	-
	50,000	-	-

13. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	35,723	35,000	26,550
Increase to the Provision During the Year	9,173	10,000	9,173
Provision at the End of the Year	44,896	45,000	35,723
Cyclical Maintenance - Non Current	44,896	45,000	35,723
	44,896	45,000	35,723

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

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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	9,376	10,000	12,141
Later than One Year and no Later than Five Years	8,470	10,500	12,120
Future Finance Charges	(306)	(500)	(735)
	17,540	20,000	23,526
Represented by			
Finance lease liability - Current	9,376	10,000	12,024
Finance lease liability - Non Current	8,164	10,000	11,502
	17,540	20,000	23,526

15. Funds Held for Capital Works Projects

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
220683 - A: QLE Upgrade & Extn_Blocks D&E Replacement	-	55,467	(47,144)	-	8,323
220684 - Pedestrian Safety, Staff Car Parking Upgrade	45,300	-	(63,384)	-	(18,084)
220680 - A: Heating Replacement & Electrical & Plumbing Remediation	(2,274)	-	-	-	(2,274)
236314 - F, 1: LSPM Pool	-	33,619	(1,500)	-	32,119
Totals	43,026	89,086	(112,028)	-	20,084

Represented by:

Funds Held on Behalf of the Ministry of Education	40,442
Funds Receivable from the Ministry of Education	(20,358)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
209847 - F: Special Needs & Pool Building Modification	(37,165)	38,900	(1,735)	-	-
220684 - Pedestrian Safety, Staff Car Parking Upgrade	9,117	229,232	(193,049)	-	45,300
220680 - A: Heating Replacement & Electrical & Plumbing Remediation	-	-	(2,274)	-	(2,274)
Totals	(28,048)	268,132	(197,058)	-	43,026

Represented by:

Funds Held on Behalf of the Ministry of Education	45,300
Funds Receivable from the Ministry of Education	(2,274)

16. Funds for ORS

Kōwhai Specialist School received ORS funding from the MOE to provide specialist support services to students at the base and satellite schools.

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Funds Held at Beginning of the Year	706,804	-	530,822
ORS Funding	2,203,503	2,165,000	2,164,698
Total Funds Available	2,910,307	2,165,000	2,695,520
ORS Expenditure			
Administration	90,000	90,000	84,000
Consumables & Resources	42,276	53,000	46,416
ORS Specialists	384,115	511,000	471,218
Teacher Aide Salaries	1,368,335	1,330,000	1,387,081
	1,884,726	1,984,000	1,988,715
Funds Held at Year End	1,025,582	181,000	706,804

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.

Damian Roil is the husband of Principal Sarah Roil and owner of Roil Builders Limited. During the year the School contracted Roil Builders Limited for repair and maintenance services. The total value of all transactions for the year was \$2,076 (2020: \$406) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (excl. GST) for the year the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,230	2,525
<i>Leadership Team</i>		
Remuneration	517,075	500,925
Full-time equivalent members	4	4
Total key management personnel remuneration	519,305	503,450

There are five members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings as required.

Principal 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

In 2022 the Principal also received \$15,208 (2021: nil) in additional remuneration from May 2022 onwards for additional responsibilities as Principal of a specialist school with multiple satellite sites through Ministry-approved concurrence.

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	5	6
110 - 120	1	1
	6	7

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

19. Compensation and Other Benefits Upon Leaving

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

	2022 Actual \$0	2021 Actual \$0
Total	-	-
Number of People	-	-

20. Contingencies

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

Holidays Act Compliance – schools payroll

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

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

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

21. Commitments

(a) Capital Commitments

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

(a) \$100,939 contract for Block A QLE Upgrade/Extension & Blocks D&E Replacement project which is at the design stage as agent for the Ministry of Education. This project is fully funded by the Ministry and \$55,467 has been received and \$47,144 has been spent on the project to balance date. This project has been approved by the Ministry.

(b) \$298,165 contract for the Pedestrian Safety & Staff Car Park Upgrade project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$249,232 has been received and \$267,316 has been spent on the project to balance date. This project has been approved by the Ministry.

(c) \$38,474 contract for the F,1 LSPM Pool project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$33,619 has been received and \$1,500 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2021: \$298,165)

(b) Operating Commitments

As at 31 December 2022 the Board did not have any Operating Commitments.

22. Financial Instruments

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

Financial Assets Measured at Amortised Cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	917,271	235,728	333,788
Receivables	260,000	213,000	231,917
Investments - Term Deposits	2,065,827	1,350,000	2,040,697
Total Financial Assets Measured at Amortised Cost	<u>3,243,098</u>	<u>1,798,728</u>	<u>2,606,402</u>

Financial Liabilities Measured at Amortised Cost

Payables	343,863	305,000	303,755
Finance Leases	17,540	20,000	23,526
Total Financial Liabilities Measured at Amortised Cost	<u>361,403</u>	<u>325,000</u>	<u>327,281</u>

23. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne, and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Hawkes Bay/ Tairāwhiti and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The school continued to receive funding from the Ministry of Education, even while closed.

24. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE KŌWHAI SPECIALIST SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kōwhai Specialist School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 30 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the 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 Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, and our auditor's report thereon.

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

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

Independence

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

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

David Fraser

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

Kōwhai Specialist School

Kiwisport Report

For the year ended 31 December 2022

During the year the Board was the recipient of additional Government funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2022 the school received total Kiwisport funding of \$2,157 (excluding GST). The funding was spent on sports fees and equipment.

The number of students participating in organised sport continues to be at excellent levels.

END OF YEAR ANALYSIS OF VARIANCE FOR CHARTER GOALS 2022

The end of year data for 2021, showed that schoolwide, students had made the greatest progress in Reading when compared to Maths and Writing, but Reading continued to be the lowest area of achievement. The changes to practise that teachers made as part of the 2020 and 2021 Engagement for Learning focus had improved student outcomes schoolwide as hoped, however not to the level of achievement in Maths and Writing. Accordingly, Reading was again selected to be the Charter focus area for 2022.

The Charter target goals for 2022 are:

2022 Charter goals

Goal 1: By the end of Term 3 2022, all students will have made at least two phases of progress in reading

Goal 2: By the end of Term 3 2022, all QUEST students will have made progress on three milestones within a reading context

Goal 1 applies to all students who access the New Zealand Curriculum directly, most students at Kōwhai School fall into this category. Goal 2 applies to a small group of students who access the New Zealand Curriculum (NZC) through the lens of Quest for learning. All of our Quest learners are currently students in the Raureka satellite and have profound and multiple learning difficulties (PMLD). Quest provides ideas and pathways to learning and is a guiding and assessment resource (See more [here](#)). The teachers of students accessing NZC through the lens of Quest have split their students' goals into phases so they are comparable with the students working towards the NZC focused Charter Goal 1.

The one group of learners who do not fall within either of these sub groups are our TEC students (18-21 year olds). TEC students are excluded from this data collection and report. In this end of year Charter target group there are 92 students, 3 junior students were excluded from the beginning of

the year as they enrolled after the baseline data was collected, an additional 3 junior students joined the school during the school year. There has also been one additional student excluded from the end of year data as they left Kōwhai during the 2022 school year.

Targeted Reading Interventions:

At Kōwhai Specialist School, we have preferred literacy systems but also support our teachers to access a wide range of resources that may work best with our variety of learners' diverse needs. In the second half of 2022, the following Professional Development (PLD) opportunities (within and outside of school) have been available for our staff:

- Support for beginning teachers in planning and implementation of their reading programs for all students.
- Our two Curriculum Lead teachers, Angi P and Virginia Burch, attended a Better Start Literacy Approach workshop (BSLA). Virginia has also signed up to trial and train in the BSLA in 2023 to support a group of teachers across Kowhai in running a structured Literacy classroom programme.
- Another specialist school (Ferndale) in New Zealand is also keen to work together with Kowhai School in 2023 to develop best practice in a specialist setting with a structured Literacy approach.
- A Little Learners Love Literacy (LLLL- a structured literacy programme) trial has been planned and is being implemented in Room 5, with senior students. There has also been a trial implemented in one of the junior classrooms.
- Curriculum Lead teachers have also begun conversations with a Specialist School in Australia to see how LLLL is working in their school context (Bendigo Special Developmental School).
- Curriculum Leads are also looking into ways that BSLA and LLLL can meet the needs of sensory learners.
- Raureka staff have worked with Curriculum Lead teachers to plan a LLLL trial for their two classrooms in 2023.
- Discussion in team meetings for all teachers to brainstorm new ideas that could further support engagement in reading in their class (twice termly).
- Katie Hagen has spent time in classrooms modelling reading sensory stories with a variety of students and age groups to model great practice for our teachers and teacher aides.

Results:

Data for Goal 1 and 2 have both been tracked by teachers using the phase system (see Appendix). At the end of year data collection point, 73% of students (68 students) have met the goal set for the end of Term 3. This is an increase of 59% since the mid-year data collection point.

For interest's sake, end of year Data for 2020 and 2021 have been included in this Results section. It is important to remember data has been collected differently between 2022 and previous years (target student vs. whole class collection) and there may be limited authenticity in comparing data sets as they are not equivalent (14 vs. 93 students).

2022 Progress made displayed in phase groupings

Progress made	2022 end of year		2021 end of year	2020 end of year
	Number of students	% of students	% of students	% of students
Number of students who have made less than 1 phase of progress	4	5%	1%	0%
Number of students who have made 1 phase progress	20	22%	14%	13%
Number of students who have made 2 phases of progress (have met the school charter target goal)	32	34%	40%	31%
Number of students who have made 3 phases of progress (have met their personal goal + the school charter target goal)	36	39%	44%	56%

- 95% of students have made at least one phase of progress on their charter target goal (88 of 93).
- The average progress made per student is 2.06 phases at the end of year data collection point. At the same time in 2021, the average progress per student was 2.2 phases.
- It is difficult to compare data from 2022 and previous years accurately as previously the data set was much smaller. Teachers each chose one focus student per class, who had a low level of absenteeism so they could be part of a focused Charter target intervention. With the inclusion of all students (except TEC age) within our data set this year it is not surprising that the average progress made per student is slightly lower than it was last year.

Of the 24 students who did not meet the school charter target goal, 4 made less than one phase of progress and 20 made between 1 and 2 phases. The reasons why their teachers believe they did not achieve a higher level of progress during the 2022 school year are listed below.

Number of students achieving between one and two full phases	Reason for not achieving
8 students	It has been very difficult to find an activity that is engaging for these students within the context of Reading.
7 students	These students have had a very high level of absenteeism this year.
3 students	These students have had complex whānau changes outside of school that have made this goal less of a priority.
6 students	The goal chosen for these students was either too complex in retrospect or wasn't a good fit.

Analysis of Reasons given by teachers:

It is clear from the reasons given by the teachers by the number of students who did not meet the Charter target goal that low levels of attendance continue to impact student progress. As mentioned earlier in the report this pattern has not been as evident in previous Charter target reports as teachers have chosen students who are likely to have high levels of attendance as their focus students for Charter Target goals. Previously when

teachers selected focus students they were likely to have limited behavioural concerns or complexities in their home life making them more likely to have higher levels of academic progress and achievement.

Analysis of Progress made by Gender groupings

- In 2022, 27% (25) of the 93 students are female and 73% (68) are male. Specialist Schools are typically male dominant, Kōwhai follows this trend, as does this data group.
- The average progress for female students is 2.12 phases, 72% of female students met the school Charter goal and 40% of students met their own Charter goal (so made 3 phases of progress throughout the school year).
- The average progress for male students is 2.05 phases, 74% of male students met the school Charter goal and 40% of students met their own Charter goal (so made 3 phases of progress throughout the school year).
- Interestingly in this data collection all female students had made at least one full phase of progress, 5 male students had made less than one phase of progress.

Analysis of Progress made by Ethnicity groupings

The (Level 1) Ethnicity groupings, as recognised by the Ministry of Education are; Māori, Pacific Peoples, Asian, MELAA (Middle Eastern, Latin American & African), Other Ethnicity and European Pakeha. As a school we use the level 1 Ethnicity grouping for data purposes so our student groups remain relatively large for comparison purposes.

Within the 93 students focused on for this data collection there are: 42 students who identify as Māori, 11 who identify as Pacific Peoples, 3 who identify as Asian and 37 who identify as European/ Pakeha. There are no MELAA students or students within the Other Ethnicity group within this data group. This data is collected via the enrolment process from whānau. There are a number of students within this data set who also identify with a second ethnicity group. For the purposes of this data comparison, only the students' first ethnicity group has been included.

- The average progress for the 42 students who identify as Māori is 2.09 phases since the beginning of the school year.
- The average progress for 11 students who identify as Pacific Peoples is 2.0 phases since the beginning of the school year.
- The average progress for the 3 students who identify as Asian is 1.66 phases.
- The average progress for the 37 students who identify as European/ Pakeha is 2.10 phases.
- The average progress for all students within this data set is 2.06 phases.

It is difficult to draw trends between this data and previous years data as the data collection groups are much larger in 2022. In 2023, the data will be comparable with this data collection. The data collected from this year shows similar levels of progress for Māori students (2.09 phases), European/ Pakeha students (2.10 phases) and Pacific Peoples students (2.0) phases, the Asian student group having a noticeably lower average phase of progress (1.66 phases). The Asian group also has the least students.

Analysis of Progress made by Year Level:

Year level	Number of students in sample group	Average phase progress in 2022	Year groups who achieved above the goal of 2 phases progress
Y1	2	0.5 phases	
Y2	6	1.66 phases	
Y3	7	1.85 phases	
Y4	11	1.81 phases	
Y5	6	2.33 phases	😊
Y6	8	2.37 phases	😊
Y7	5	2.4 phases	😊

Y8	8	2.37 phases	😊
Y9	11	2.45 phases	😊
Y10	5	2.6 phases	😊
Y11	5	2.2 phases	😊
Y12	6	1.83 phases	
Y13	5	2.4 phases	😊
Y14	6	1.66 phases	
Y15	2	0.5 phases	

Measures in place to give opportunities for Māori to learn as Māori and Pacific students to learn as Pacific:

During the second half of the 2022 school year, our across school Kahui Ako focus has continued to be Culturally Responsive Pedagogy. This has been led by Lucas Fletcher, our within school Kahui Ako Lead. A lot of work has been going on during the last six months to continue to move our kura forward on our journey in becoming increasingly culturally aware of our students' needs. Staff professional development has included another 3 staff attending and graduating from the Ngati Kahungunu Te Toka Tūroa six month Te reo and Te Ao focused course. We have heard recently that this professional development will continue in 2023 and are looking for interested teachers and therapists to take part currently. This is a levelled professional development opportunity and staff have been able to choose the level they access, ranging from beginner to competent in Te Reo Māori. In total, 16 Kōwhai staff have accessed this professional development so far, including the Leadership team and most members of our Senior staff team (team leaders). Lucas continues to look for a kapa haka tutor to support our staff and students with weekly lessons of Te Reo, waiata, karakia and associated tikanga. We look forward to finding the right fit for our school.

As part of the Professional Growth Cycle, all teachers, teacher aides and therapists have within their professional standards a goal related to improvement of understanding of, and adhering to, the intent of Te Tiriti o Waitangi and its impact on our practice. This continues to be an area of growth for all staff and part of all appraisal conversations school wide. It is an increasingly important focus as our collective understanding and knowledge deepens. As staff improve their own Te Reo and Te Ao knowledge the flow on effect for our school culture and students is increasingly evident.

Mana Enhancement continues to be a tool used across our school to support students as appropriate. Posters of the Atua have now been digitally created by Hannelie da Silva and Jake Sinton (Flaxmere teachers). As these have been created by Kōwhai staff there is no copyright involved and teachers may be creative with their use of the Atua, within their teaching practice. These Atua are also the focus for a mural currently being painted by Jake and Hannelie on the white wall in the Room 5 outdoor space. We look forward to seeing this mural completed later in the year.

Satellites continue to have their own mihi whakatau processes, which are becoming increasingly utilised as teachers become more confident with the tikanga involved. Staff also have access to a school list of waiata which all students and staff across our school learn, including our own version of the Tūtira mai ngā iwi actions which have been adapted by our students. As a school we're continuing to build a relationship with Te Aranga Marae which is behind Kimi Ora School and close to our newest satellite.

We continue to have Noella Salaivao teaching Pasifika weekly, in the junior and Heretaunga Intermediate classrooms. In 2023, Pasifika will be taught at Flaxmere High School and Heretaunga Intermediate satellites.

In 2023, Kōwhai, as part of the Hastings East Kahui ako, will begin school wide professional development on increasing positive relationships with all learners through the North East teaching philosophy created by Russell Bishop. This professional development uses a distributed leadership model, with impact coaches supporting teachers to reflect closely on their practice, and a Guiding Coalition who lead the wider school journey. This model has been adapted from mainstream to be used in a Specialist School context to support teachers to build and maintain close relationships with students, recognising and valuing their individual cultures while teaching high quality lessons to improve student outcomes for all learners, with particular focus on our Māori ākonga.

Appendix:

The Phase System

Guide

Phase		Time Based	Time %	Prompt Based (Define prompt)
1	Achieved	Achieved	80 to 100% of the time	Achieved
2	Moving towards expectation	Most of the time	50 to 80%	Slight prompt
3	Developing	Some of the time	10 to 50%	Prompted
4	Starting point	Starting Point	0%	Starting Point

- Please choose the column that best suits the goal you are measuring.
- Phase scores must be one number, for example not 2/3

Kōwhai Specialist School

Statement of Compliance with Employment Policy

For the year ended 31 December 2022

For the year ended 31st December 2022 the Kōwhai Specialist School Board:

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