KOWHAI SPECIALIST SCHOOL

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

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KOWHAI SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Kowhai Specialist School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Deane Andrea Morrison

Full Name of Presiding Member

[redacted]

Signature of Presiding Member

14 August 2026

Date

Sarah Anne Rai

Full Name of Principal

[redacted]

Signature of Principal

14 August 2026

Date

Kowhai Specialist School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	8,255,091	7,225,869	7,820,537
Locally Raised Funds	3	43,406	-	28,579
Interest		109,931	100,000	169,575
Gain on Sale of Property, Plant and Equipment		3,913	-	-
Other Revenue		102,484	132,529	114,489
Total Revenue		8,514,825	7,458,398	8,133,180
Expense				
Locally Raised Funds	3	67,757	62,000	47,554
Learning Resources	4	7,191,747	6,265,317	6,765,957
Administration	5	669,442	594,968	626,712
Interest		3,215	2,065	2,285
Property	6	584,694	581,209	592,207
Other Expense	7	-	-	1,454
Loss on Disposal of Property, Plant and Equipment		9,545	-	-
Total Expense		8,526,400	7,505,559	8,036,169
Net Surplus / (Deficit) for the year		(11,575)	(47,161)	97,011
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(11,575)	(47,161)	97,011

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

Kowhai Specialist School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		4,271,840	3,973,256	4,178,562
Total comprehensive revenue and expense for the year		(11,575)	(47,161)	97,011
Contribution - Furniture and Equipment Grant		10,502	-	87
Distributions to the Ministry of Education		-	-	(3,820)
Equity at 31 December		4,270,767	3,926,095	4,271,840
Accumulated comprehensive revenue and expense		4,270,767	3,926,095	4,271,840
Equity at 31 December		4,270,767	3,926,095	4,271,840

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.

Kowhai Specialist School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	121,565	237,272	259,198
Accounts Receivable	9	599,906	364,595	368,118
GST Receivable		6,492	30,000	52,708
Prepayments		29,807	24,999	24,729
Investments	10	2,266,568	2,000,000	2,253,416
Funds Receivable for Capital Works Projects	16	461,651	35,000	439,225
		3,485,989	2,691,866	3,397,394
Current Liabilities				
Accounts Payable	12	471,066	431,930	431,930
Revenue Received in Advance	13	7,524	7,000	-
Provision for Cyclical Maintenance	14	83,940	25,516	14,721
Finance Lease Liability	15	15,080	12,491	13,176
Funds held for Capital Works Projects	16	70,511	-	43,018
		648,121	476,937	502,845
Working Capital Surplus/(Deficit)		2,837,868	2,214,929	2,894,549
Non-current Assets				
Property, Plant and Equipment	11	1,472,045	1,790,000	1,459,860
		1,472,045	1,790,000	1,459,860
Non-current Liabilities				
Provision for Cyclical Maintenance	14	14,782	63,282	63,282
Finance Lease Liability	15	24,364	15,552	19,287
		39,146	78,834	82,569
Net Assets		4,270,767	3,926,095	4,271,840
Equity		4,270,767	3,926,095	4,271,840

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

Kowhai Specialist School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		3,942,759	3,586,492	3,884,235
Locally Raised Funds		30,859	135,971	148,241
Goods and Services Tax (net)		46,216	22,708	(58,091)
Payments to Employees		(3,278,176)	(2,951,225)	(3,067,617)
Payments to Suppliers		(721,581)	(975,048)	(688,367)
Interest Paid		(3,215)	(2,065)	(2,285)
Interest Received		116,569	102,065	185,596
Net cash from/(to) Operating Activities		133,431	(81,102)	401,712
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		3,913	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(262,169)	(554,351)	(457,202)
Purchase of Investments		(13,152)	253,416	(89,523)
Proceeds from Sale of Investments		-	-	391,029
Net cash from/(to) Investing Activities		(271,408)	(300,935)	(155,696)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,502	-	87
Distributions to Ministry of Education		-	-	(3,820)
Finance Lease Payments		(15,223)	(1,096)	(14,020)
Funds Administered on Behalf of Other Parties		5,067	361,207	(584,561)
Net cash from/(to) Financing Activities		346	360,111	(602,314)
Net increase/(decrease) in cash and cash equivalents		(137,631)	(21,926)	(356,298)
Cash and cash equivalents at the beginning of the year	8	259,198	259,198	615,496
Cash and cash equivalents at the end of the year	8	121,567	237,272	259,198

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

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

Kowhai Specialist School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Kowhai 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 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

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

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

Critical Judgements in Applying Accounting Policies
Management has exercised the following critical judgements in applying accounting policies:

Classification of leases
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21.

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 School's receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

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 material.

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

i) Impairment of Property, Plant, and Equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

j) 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.

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

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

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

l) Revenue Received in Advance
Revenue received in advance relates to fees received from grants received from the Ministry of Education where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the grants are earned.

m) Funds Held for Capital works
The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

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

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

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

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

The School's financial liabilities comprise accounts payable, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

r) 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	3,906,918	3,713,404	3,816,525
Teachers' Salaries Grants	3,659,989	3,056,317	3,430,955
Use of Land and Buildings Grants	310,357	311,148	334,427
Ka Ora, Ka Ako - Healthy School Lunches Programme	228,374	145,000	170,630
Other Government Grants	149,453	-	68,000
	8,255,091	7,225,869	7,820,537

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	3,178	-	461
Fees for Extra Curricular Activities	152	-	-
Fundraising and Community Grants	2,219	-	-
Other Revenue	37,857	-	28,118
	43,406	-	28,579
Expense			
Extra Curricular Activities Costs	10,967	8,000	10,109
Fundraising and Community Grant Costs	9,161	-	-
Other Locally Raised Funds Expenditure	47,629	54,000	37,445
	67,757	62,000	47,554
Surplus/ (Deficit) for the year Locally Raised Funds	(24,351)	(62,000)	(18,975)

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	52,241	94,500	91,428
Information and Communication Technology	23,029	23,500	18,047
Employee Benefits - Salaries	6,751,844	5,808,517	6,349,458
Staff Development	90,232	100,000	75,156
Depreciation	262,643	220,800	224,134
Other Learning Resources	11,758	18,000	7,734
	7,191,747	6,265,317	6,765,957

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	14,243	10,804	10,804
Board Fees and Expenses	21,840	12,500	25,428
Other Administration Expenses	260,882	300,913	263,533
Employee Benefits - Salaries	130,981	113,388	144,360
Insurance	2,572	1,813	1,601
Service Providers, Contractors and Consultancy	10,550	10,550	10,300
Ka Ora, Ka Ako - Healthy School Lunches Programme	228,374	145,000	170,686
	669,442	594,968	626,712

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	76,868	86,000	80,824
Cyclical Maintenance	20,719	10,795	16,109
Heat, Light and Water	19,438	18,500	18,608
Rates	807	1,200	859
Repairs and Maintenance	26,848	24,000	24,870
Use of Land and Buildings	310,357	311,148	334,427
Employee Benefits - Salaries	66,638	64,066	65,781
Other Property Expenses	63,019	65,500	50,729
	584,694	581,209	592,207

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. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Loss on Uncollectable Accounts Receivable	-	-	1,454
	-	-	1,454

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	121,565	237,272	259,198
Cash and Cash Equivalents for Statement of Cash Flows	121,565	237,272	259,198

Of the $121,565 Cash and Cash Equivalents $78,035 is subject to restrictions for the following reasons:

• $7,524 of unspent grant 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. This is included in Revenue in Advance in note 13.
• $70,511 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	124,673	10,000	9,642
Receivables from the Ministry of Education	126,153	-	5,016
Interest Receivable	8,227	16,000	14,865
Teacher Salaries Grant Receivable	340,853	338,595	338,595
	599,906	364,595	368,118
Receivables from Exchange Transactions	132,900	26,000	24,507
Receivables from Non-Exchange Transactions	467,006	338,595	343,611
	599,906	364,595	368,118

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Current Asset			
Short-term Bank Deposits	2,266,568	2,000,000	2,253,416
Total Investments	2,266,568	2,000,000	2,253,416

11. Property, Plant and Equipment

2025	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	$	$	$	$	$	$
Building Improvements	849,531	-	(9,107)	-	(59,800)	**780,624**
Furniture and Equipment	183,648	191,009	(439)	-	(65,486)	**308,732**
Information and Communication Technology	51,733	22,062	-	-	(32,506)	**41,289**
Motor Vehicles	256,792	117,149	-	-	(88,054)	**285,887**
Leased Assets	27,163	22,204	-	-	(16,613)	**32,754**
Library Resources	1,470	-	-	-	(184)	**1,286**
Work in Progress	89,523	-	(68,050)	-	-	**21,473**
	1,459,860	352,424	(77,596)	-	(262,643)	**1,472,045**

The net carrying value of furniture and equipment held under a finance lease is $32,754 (2024: $27,163)

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

	2025 Cost or Valuation	2025 Accumulated Depreciation	2025 Net Book Value	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value
	$	$	$	$	$	$
Building Improvements	1,043,030	(262,406)	**780,624**	1,060,370	(210,839)	**849,531**
Furniture and Equipment	863,559	(554,827)	**308,732**	690,795	(507,147)	**183,648**
Information and Communication Technology	262,676	(221,387)	**41,289**	306,889	(255,156)	**51,733**
Motor Vehicles	792,535	(506,648)	**285,887**	696,330	(439,538)	**256,792**
Leased Assets	96,675	(63,921)	**32,754**	87,324	(60,161)	**27,163**
Library Resources	4,271	(2,985)	**1,286**	4,271	(2,801)	**1,470**
Work in Progress	21,473	-	**21,473**	89,523	-	**89,523**
	3,084,219	(1,612,174)	**1,472,045**	2,935,502	(1,475,642)	**1,459,860**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	56,856	34,714	34,714
Accruals	14,243	10,805	10,805
Employee Entitlements - Salaries	349,327	346,750	346,750
Employee Entitlements - Leave Accrual	50,640	39,661	39,661
	471,066	431,930	431,930
Payables for Exchange Transactions	471,066	431,930	431,930
	471,066	431,930	431,930

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Grants in Advance - Ministry of Education	7,524	-	-
Other Revenue in Advance	-	7,000	-
	7,524	7,000	-

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	78,003	78,003	61,894
Increase/(Decrease) to the Provision During the Year	20,719	10,795	16,109
Provision at the End of the Year	98,722	88,798	78,003
Cyclical Maintenance - Current	83,940	25,516	14,721
Cyclical Maintenance - Non current	14,782	63,282	63,282
	98,722	88,798	78,003

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

15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	15,080	12,491	13,176
Later than One Year	26,410	15,552	20,041
Future Finance Charges	(2,047)	-	(754)
	39,443	28,043	32,463
Represented by			
Finance Lease Liability - Current	15,080	12,491	13,176
Finance Lease Liability - Non current	24,364	15,552	19,287
	39,444	28,043	32,463

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

2025	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
A: QLE Upgrade & Extn Bks D&E Replacement (220683)	(439,225)	-	(20,440)	-	(459,665)
A: Heating Replacement & Electrical/Plumbing Remediation (226680)	43,018	-		-	43,018
Project 253936: A: New Accessible Toilet (9436)	-	29,248	(1,755)	-	27,493
Project 253935 Site Fencing: (9412)	-	12,644	(14,630)	-	(1,986)
Totals	(396,207)	41,892	(36,825)	-	(391,140)
Represented by:					
Funds Held on Behalf of the Ministry of Education					70,511
Funds Receivable from the Ministry of Education					(461,651)

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
A: QLE Upgrade & Extn Bks D&E Replacement (220683)	146,480	-	(585,705)	-	(439,225)
A: Heating Replacement & Electrical/Plumbing Remediation (226680)	56,867	-	(13,849)	-	43,018
F,1: LSPM Pool (236314)	(6,436)	4,235	(1,619)	3,820	-
A,F & Pool Electrical Remediation (243293)	(8,556)	10,239	(1,683)	-	-
Totals	188,355	14,474	(602,856)	3,820	(396,207)
Represented by:					
Funds Held on Behalf of the Ministry of Education					43,018
Funds Receivable from the Ministry of Education					(439,225)

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.

Tiute Fiu, the school's board member, is also a shareholder of Rock N Rollers Limited. During the year, the School incurred pool painting expenses of $750 with Rock N Rollers Limitet (2024: nil) .
Sarah Roil, the School Principal, purchased two vehicles from the School for a total of $12,000 ($6,000 each) during the year (2024: nil).

18. Remuneration

Key Management Personnel Compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,045	2,175
Leadership Team		
Remuneration	500,552	537,059
Full-time Equivalent Members	3	3.75
Total Key Management Personnel Remuneration	502,597	539,234

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

Principal 1

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

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	220 - 230	190 - 200
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	9.00	10.00
110 - 120	6.00	4.00
120 - 130	2.00	3.00
130 - 140	0.00	1.00
140 - 150	1.00	0.00
	18.00	18.00

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

19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$0	$10,000
Number of People	-	1

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: nil).

Holidays Act Compliance – Schools Payroll
The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider, Education Payroll Limited.

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts for specific individuals. As such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $574,355 (2024:$59,536) as a result of entering the following contracts:

	Remaining Capital Commitment $
226680 Heating Replacement, Electrical & Plumbing Remediation at Kowhai	59,536
220683 QLE Upgrade & Extn Bks D & E Replacements	481,096
253935 Site Fencing	980
253936 A New Accessible Toilet	32,743
Total	**574,355**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

As at 31 December 2025, 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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Cash and Cash Equivalents	121,565	237,272	259,198
Receivables	599,906	364,595	368,118
Investments - Term Deposits	2,266,568	2,000,000	2,253,416
Total financial assets measured at amortised cost	2,988,039	2,601,867	2,880,732

Financial Liabilities Measured at Amortised Cost

Payables	471,066	431,930	431,930
Finance Leases	39,444	28,043	32,463
Total financial liabilities measured at amortised cost	510,510	459,973	464,393

23. Events After Balance Date

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

24. Comparatives

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

25. Prior Year Adjustments

During the year, the School identified that Ongoing Resourcing Scheme (ORS) funding and associated expenditure had been incorrectly classified as liabilities in prior periods. The comparative information for the year ended 31 December 2025 has been restated to recognise these amounts as revenue and expenditure.
The effect of the correction on the comparative financial statements is as follows:

Financial Statement Line Item	Previously Reported ($)	Adjustment ($)	Restated ($)
Statement of Comprehensive Revenue and Expense	**2024**	**2024**	**2024**
Government Grants	4,848,965	2,971,572	7,820,537
Learning Resources Expense	3,901,511	2,864,446	6,765,957
Administration Expense	446,208	180,504	626,712
Statement of Financial Position			
Funds held for ORS	948,584	(948,584)	-
Net Assets/Equity	3,323,256	948,584	4,271,840
Statement of Cash Flows			
Government Grants Received	961,280	2,922,955	3,884,235
Payments to Employees	(263,901)	(2,803,716)	(3,067,617)
Payments to Suppliers	(495,751)	(192,616)	(688,367)
Funds Administered on Behalf of Other Parties	(957,940)	73,379	(584,561)

The correction increased opening net assets at as 1 January 2024 by $1,021,963.

MOORE *Oldershaw* Audit

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KOWHAI SPECIALIST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER *2025*

The Auditor-General is the auditor of Kowhai Specialist School (the School). The Auditor-General has appointed me, Vipin Thomas, using the staff and resources of Oldershaw & Co to carry out the audit of the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
    - the School's financial position as at 31 December 2025; and
    - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 14 August 2026. This is the date at which our opinion is expressed.

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 audit opinion.

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible 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 the Board intends to close or merge the School, or has no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We 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 included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

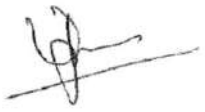
We have not received any other information at the date of our audit report. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the School.



Vipin Thomas
Oldershaw & Co
On behalf of the Auditor-General
Napier, New Zealand

Kōwhai Specialist School

KiwiSport Funding report

For the year ended 31 December 2025

During the 2025 year, Kōwhai Specialist School was the recipient of additional Government Funding for specific purposes:

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2025 the school received total Kiwisport funding of $2,690.47 (excluding GST). The funding was spent on accessing community sports facilities and events.

The number of students participating in organised sport continues to be at a high level.

End-of-Year Analysis of Variance of the Charter Goal, 2025

Each year, our charter goal focuses on an area of interest/ concern for the Board, to improve achievement data, for a focus group of students. The student group for the 2025 data collection is the learners who did not meet the 2024 Charter Goal, using the Writing with All Tools Continuum (WwATC).

What is the WwATC? (Farrell, n.d.)

The continuum is designed to assess writing samples from developing writers using any writing tool, including handwriting, flip charts, or keyboards. It aims to assist in monitoring the small changes that students make over time and has a strong emphasis on the skills each needs to develop as they move to the next stage of writing, including functions of print, language, and form.

Although Scope and Sequence documents, which are a simplified version of a writing continuum, are common in New Zealand schools, the WwATC is unique in that a majority of Kōwhai learners' progress can be easily tracked and moderated against the continuum, no matter the students' preferred writing tool or small increments of progress. There are also supporting resources that enable teachers to explicitly teach individual students' next learning steps to help them progress along the continuum.

The 2024 Charter goal was:

> By the start of Term 4 2024, all* students will have made at least 1 descriptor of progress on the Writing with All Tools continuum. *excluding TEC

The group of non-movers and backward movers (2024 data) includes 40% of all Kōwhai students who were tracked for writing in the 2024 school year, thirty-one students in total.

Our kaiako gave the following reasons at the end of last year as to why these 31 students had made backward movement or less than one descriptor of progress:

- Incorrect levelling by the teacher- this was the most common response given by kaiako
- Fluctuating engagement
- Language barrier
- Staff member away for a term, inconsistent relief staffing during that time
- High level of absenteeism
- Progress was made, but not one full descriptor
- The staff are still trying to find the appropriate writing tool

Of this group of thirty-one, ten students have missed an accurate data point being collected at some point during the 2025 data collection period; accordingly, they have been excluded from the 2025 data set. Of the remaining 21 students, 15 are male, and 6 are female. 14 identify their Primary ethnicity as Māori, 5 as NZ European and 2 as Paifika. These students sit within years 2-12. Students pre-year 2 were not part of the data collection in 2024; students older than year 12 are no longer accessing the WwATC tools as they now access Life Skills-focused Literacy as part of the TEC programme.

Why is the data group so large?

As a school, we're on a continuous improvement journey to align our teaching and assessment strategies with current and emerging research. Often, our teachers are learning as they teach, trialling new strategies and adapting as needed to better meet their learners' needs. The introduction of the Writing with All Tools Continuum was no different. Many of the students who appear to have made backwards movement or no progress in the 2024 school year are likely to have been incorrectly levelled

due to developing teacher competence in using the WwATC tools correctly. The 2025 Charter focus group was a focused attempt to collect accurate data for these learners and further progress their writing.

The 2025 Charter goal is:

By the start of Term 4 2025, all focus* students will have made at least 1 descriptor of progress on the Writing with All Tools continuum. *2025 focus students are all students who did not meet 1 indicator of progress in writing in 2024

What are the limitations of the WwATC at Kōwhai?

There is currently no publicly available data on the ethnicity achievement outcomes of the WwATC and its supporting teaching resources when working with Indigenous learners in New Zealand or Australia. It will be important to continue aligning all teaching practices at Kōwhai with the Relationships First kaupapa, which is proven to close achievement gaps for marginalised learners through explicit teaching and learning-focused relationships. The WwATC is also not able to meet the needs of a very small group of our learners, who work below the lowest writing group and continue to be exposed to the New Zealand Curriculum through the lens of Quest.

2025 planned Actions to improve student outcomes, and the reality of the year that was

2025 has been a year of challenges in our kura. Some of these challenges have impacted the WwATC data collection and the plans we had in place as a Curriculum Leadership Team (CLT). The planned actions from our 2024-2025 School Planning document, and the outcomes of each proposed action, have been detailed in the table below.

Planned actions	Outcomes
PD - Linking Assessments to next steps, Scope and Sequence, WwATC moderation, Predictable writing chart	The 2024 end of year WwATC data showed that the most beneficial professional development we could offer our teachers in 2025 was to align our assessment and marking of writing samples through collaborative moderation. A number of staff meetings were held throughout the year with this focus. There continues to be an aspect of Overall Teacher Judgement (OTJ) when using this tool. During the year, one of our Curriculum Leads contacted Jane Farrell, who created the WwATC, to further clarify our collective understanding. There continue to be a number of variables that need to be taken into consideration to align writing samples and levels accurately.
New staff training and offering of classroom observation - WwATC, predictable writing chart, Assessment	Some staff missed out on this training when they first arrived at Kōwhai due to the stretched capacity of the curriculum and leadership teams, due to long-term staff absences in 2025.
School Entry Kete or progressions for Literacy - New cumulative records for reading, communication and writing (pending frameworks from SEPANZ)	The SEPANZ Expanded Curriculum has not yet been released to schools, so we have not been able to adapt or adopt any new cumulative records. Rather than creating something to use in the meantime, we have chosen to wait for the SEPANZ framework to be released, which is scheduled for early 2025. It was delayed by a few months when the MOE unexpectedly made changes to both the Maths and English Curriculum documents.

WwATC - Continue to support staff to maintain the fidelity of the program - Individual support and check in with teachers once a term. Quality circles with teachers in Charter target groups.	During the first 6 months of 2025, the WwATC was slightly adapted at the higher levels, which led to what looked like backward movement in the mid-year data analysis. After focusing deeply on what was causing the discrepancy, it became increasingly clear that as a staff, we need to collectively build our knowledge of how to most effectively teach all aspects of writing. This understanding was also discovered by the Kōwhai staff who were accessing the BSLA pre-phase 1 PD. This is an ongoing challenge for us and will need to be taken into consideration for PD opportunities for our kaiako in 2026.

Options for writing tools

At Kōwhai, our students are introduced to a wide range of writing tools before settling on their preferred method. For this data collection, students used the following Writing tools: Pencil, Flip chart, high-tech QWERTY, low-tech QWERTY, and a variety of Sensory pencils. Here are some examples of the range of tools our students are invited to use.

What it's called...	What it is...
Pencil	As it sounds, a regular pencil/ pen
Sensory pencil	Any irregular letter tool- could be ping pong balls with letters on them, hopscotch squares for jumping with letters on them, cardboard letters with students' preferred texture on top, etc.
Low-tech QWERTY	A piece of paper with a regular keyboard printed on it.
High-tech QWERTY	A regular computer keyboard.

Flip chart:	A flip chart designed for individual students will include only the letters they're working on.
Alphabet page on PODD:	Pragmatic Organisation Dynamic Display (PODD) is a book that contains symbols and words to support communication between people with complex communication needs and their communication partners. 

Comparing 2025 mid and end of year data:

Progress made	Mid-year Number of students	End of year number of students	Mid-year number of students	End of year % of students
The number of students who made a backward movement	8 students	0 students	30%	0%
Number of students who remained on the same descriptor	8 students	3 students	30%	14%
Number of students who made 1 or more descriptors of progress (has met the end-of-year goal)	11 students	18 students	40%	86%

General Analysis of Data:

- 86% of students met the end-of-year goal by making at least one progress descriptor. This shows that teachers have increased in confidence and capability when using the WwATC tools.
- 2 of the 3 students who did not make one full descriptor of progress were impacted by the slight adjustment to the higher levels of the WwATC being amended this year. They are now explicitly being taught the knowledge they need, with the newly amended WwATC, to help them progress with their writing.
- The 3rd student, who did not make one full descriptor of progress, requires smaller descriptor steps to show her progress. She is one of our students with the highest needs in the school. On some occasions this year, she has displayed progress and then backtracked again in the next lesson. By the end of the year, she remained on the same descriptor she had started the year on.
- Although analysing small student groups offers limited value, given the large number of variables, ethnicity, gender, and year level data have been included in this report for interest's sake.

Data viewed through the lens of primary Ethnicity counts

Progress made	**Māori (13 students)**	**NZ European/ Pākehā (6 students)**	**Pacific People (2 students)**
Number of students who made a backward movement	NA	NA	NA
Number of students who remained on the same descriptor	2 students	1 student	NA
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal)	11 students	5 students	2 students

Data viewed through the lens of gender

Progress made	Girls (6)	Boys (15)
Number of students who made a backward movement	0	0
Number of students who remained on the same descriptor	1	2
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal)	5	13

Implementation Fidelity

As staff have become increasingly familiar with the process of using the WwATC, the data collected is likely to have become more accurate; accordingly, the 2025 data set will have a higher level of implementation fidelity than the 2024 data set. Less “dirty data” means our teachers are better able to assess students' individual next learning needs accurately, and explicitly teach to these. We are unable to compare the 2024 and 2025 data sets as 2024 was a much larger collection (whole school focus), and also, we recognise there were errors in data collection last year, which have hopefully been ironed out for the 2025 data collection.

Next steps:

These are the additional actions planned for the 2026 school year as outlined in our School Planning 2025-2026 document:

- Leadership Team, Curriculum Leads, and Speech and Language Therapists will complete the Specialist Schools PD on structured literacy from BSLA at the end of Term 1, 2026.
- CLT will consider how best to utilise new knowledge gained from BSLA PD and explore ways to deepen teaching teams' understanding of the explicit teaching of writing.
- Understanding and implementing the SEPANZ Expanded Frameworks once they’re released, consider how this aligns with LLLL.
- CLT and English Curriculum Leads to think about sustainable systems to ensure teachers new to Kōwhai have access to individualised PD to ensure consistent teaching and assessment practices throughout our school.
- English Curriculum Leads to continue to investigate the use of AI to moderate writing samples.

Amy Shoebridge

January, 2026

Kōwhai Specialist School

Statement of Compliance with Employment Policy

For the year ended 31 December 2025

For the Year ended 31st December 2025 the Kōwhai Specialist School Board:

- Has implemented personnel policies within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Meets all requirements and identified best practice of personnel policy and procedures
- 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