

KŌWHAI SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Kōwhai Specialist School

Statement of Responsibility

For the year ended 31 December 2024

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


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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2024 fairly reflects the financial position and operations of the School.

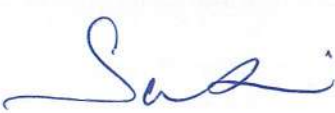
The School's 2024 financial statements are authorised for issue by the Board.

Kirsty Jane Bollerway.
Full Name of Presiding Member


Signature of Presiding Member

 15.08.2025
Date:

Sarah Anne Rail
Full Name of Principal


Signature of Principal

15.08.2025
Date:

Kōwhai Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	4,848,965	3,966,644	4,462,904
Locally Raised Funds	3	28,579	-	67,517
Interest		169,575	100,000	140,243
Other Revenue		114,489	114,489	106,000
Total Revenue		5,161,608	4,181,133	4,776,664
Expense				
Locally Raised Funds	3	47,554	61,000	51,424
Learning Resources	4	3,901,511	3,234,061	3,539,834
Administration	5	446,208	372,903	386,227
Interest		2,284	2,000	1,714
Property	6	592,207	584,202	563,104
Other Expense	7	1,454	-	-
Loss on Disposal of Property, Plant and Equipment		-	-	1,717
Total Expense		4,991,218	4,254,166	4,544,020
Net Surplus / (Deficit) for the year		170,390	(73,033)	232,644
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		170,390	(73,033)	232,644

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		3,156,599	3,100,000	2,904,792
Total comprehensive revenue and expense for the year		170,390	(73,033)	232,644
Distributions to the Ministry of Education		(3,820)	-	(3,125)
Contribution - Furniture and Equipment Grant		87	-	22,288
Equity at 31 December		3,323,256	3,026,967	3,156,599
Accumulated comprehensive revenue and expense		3,323,256	3,026,967	3,156,599
Equity at 31 December		3,323,256	3,026,967	3,156,599

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	8	259,198	404,537	615,496
Accounts Receivable	9	368,118	271,000	357,186
GST Receivable		52,708	25,000	-
Prepayments		24,730	15,000	96,236
Investments	10	2,253,416	1,200,000	2,644,445
Funds Receivable for Capital Works Projects	15	439,225	-	14,992
		3,397,395	1,915,537	3,728,355
Current Liabilities				
GST Payable		-	-	5,383
Accounts Payable	12	431,930	351,354	369,956
Provision for Cyclical Maintenance	13	14,721	-	-
Finance Lease Liability	14	13,176	10,000	10,492
Funds held for Capital Works Projects	15	43,018	-	203,347
Funds for ORS	16	948,585	452,216	1,021,963
		1,451,430	813,570	1,611,141
Working Capital Surplus/(Deficit)		1,945,965	1,101,967	2,117,214
Non-current Assets				
Work in Progress	10	89,523	-	-
Property, Plant and Equipment	11	1,370,337	2,000,000	1,109,499
		1,459,860	2,000,000	1,109,499
Non-current Liabilities				
Provision for Cyclical Maintenance	13	63,282	65,000	61,894
Finance Lease Liability	14	19,287	10,000	8,220
		82,569	75,000	70,114
Net Assets		3,323,256	3,026,967	3,156,599
Equity		3,323,256	3,026,967	3,156,599

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		961,280	994,593	939,127
Locally Raised Funds		148,241	115,489	(53,918)
Goods and Services Tax (net)		(58,091)	5,000	30,693
Payments to Employees		(263,901)	(226,132)	(246,886)
Payments to Suppliers		(495,751)	(602,680)	(625,593)
Interest Paid		(2,284)	(2,000)	(1,714)
Interest Received		185,596	105,000	131,698
Net cash from/(to) Operating Activities		475,090	389,270	173,407
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(457,202)	(1,000,000)	(225,457)
Purchase of Investments		(89,523)	-	(578,618)
Proceeds from Sale of Investments		391,029	600,000	-
Net cash from/(to) Investing Activities		(155,696)	(400,000)	(804,075)
Cash flows from Financing Activities				
Furniture and Equipment Grant		87	-	22,288
Distributions to Ministry of Education		(3,820)	-	(3,125)
Finance Lease Payments		(14,019)	(10,000)	(4,197)
Funds Administered on Behalf of Other Parties		(657,940)	(170,195)	313,927
Net cash from/(to) Financing Activities		(675,692)	(180,195)	328,893
Net increase/(decrease) in cash and cash equivalents		(356,298)	(190,925)	(301,775)
Cash and cash equivalents at the beginning of the year	8	615,496	595,462	917,271
Cash and cash equivalents at the end of the year	8	259,198	404,537	615,496

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.

Kōwhai Specialist School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

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 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) 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.

m) 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.

n) 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.

o) 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.

p) Budget Figures

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

q) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	844,953	764,644	851,884
Teachers' Salaries Grants	3,430,955	2,750,000	3,051,662
Use of Land and Buildings Grants	334,427	332,000	311,148
Ka Ora, Ka Ako - Healthy School Lunches Programme	170,630	120,000	143,465
Other Government Grants	68,000	-	104,745
	<u>4,848,965</u>	<u>3,966,644</u>	<u>4,462,904</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	461	-	1,602
Fundraising and Community Grants	-	-	50,300
Other Revenue	28,118	-	15,615
	<u>28,579</u>	<u>-</u>	<u>67,517</u>
Expense			
Extra Curricular Activities Costs	10,109	6,000	13,527
Other Locally Raised Funds Expenditure	37,445	55,000	37,897
	<u>47,554</u>	<u>61,000</u>	<u>51,424</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>(18,975)</u>	<u>(61,000)</u>	<u>16,093</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	91,428	88,500	87,127
Information and Communication Technology	18,047	22,000	24,565
Employee Benefits - Salaries	3,485,012	2,796,561	3,122,104
Depreciation	224,134	210,000	209,032
Other Learning Resources	82,890	117,000	97,006
	<u>3,901,511</u>	<u>3,234,061</u>	<u>3,539,834</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,804	6,354	5,648
Board Fees and Expenses	25,428	7,500	5,507
Other Administration Expenses	83,029	106,403	84,062
Employee Benefits - Salaries	144,360	120,742	137,139
Insurance	1,601	1,604	1,594
Service Providers, Contractors and Consultancy	10,300	10,300	8,812
Ka Ora, Ka Ako - Healthy School Lunches Programme	170,686	120,000	143,465
	<u>446,208</u>	<u>372,903</u>	<u>386,227</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	80,824	85,000	74,869
Cyclical Maintenance	16,109	9,173	16,998
Heat, Light and Water	18,608	17,500	14,379
Rates	859	1,200	689
Repairs and Maintenance	24,870	16,000	14,996
Use of Land and Buildings	334,427	332,000	311,148
Employee Benefits - Salaries	65,781	58,829	58,653
Other Property Expenses	50,729	64,500	71,372
	<u>592,207</u>	<u>584,202</u>	<u>563,104</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. Other Expense

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Loss on Uncollectable Accounts Receivable	1,454	-	-
	<u>1,454</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	259,198	404,537	615,496
Cash and cash equivalents for Statement of Cash Flows	259,198	404,537	615,496

Of the \$259,198 Cash and Cash Equivalents, \$43,018 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

9. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	9,642	1,000	16,269
Receivables from the Ministry of Education	5,016	-	55,482
Interest Receivable	14,865	25,000	30,886
Teacher Salaries Grant Receivable	338,595	245,000	254,549
	368,118	271,000	357,186
Receivables from Exchange Transactions	24,507	26,000	47,155
Receivables from Non-Exchange Transactions	343,611	245,000	310,031
	368,118	271,000	357,186

10. Investments

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	2,253,416	1,200,000	2,644,445
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	2,253,416	1,200,000	2,644,445

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	735,814	173,373	-	-	(59,656)	849,531
Furniture and Equipment	172,388	53,760	-	-	(48,125)	178,023
Information and Communication Technology	77,991	17,759	-	-	(44,017)	51,733
Motor Vehicles	107,439	206,683	-	-	(57,330)	256,792
Leased Assets	14,188	27,771	-	-	(14,796)	27,163
Library Resources	1,679	1	-	-	(210)	1,470
	1,109,499	479,347	-	-	(224,134)	1,364,712

The net carrying value of furniture and equipment held under a finance lease is \$27,163 (2023: \$14,188)

Restrictions

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

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,060,370	(210,839)	849,531	886,997	(151,183)	735,814
Furniture and Equipment	690,795	(507,147)	183,648	644,860	(472,472)	172,388
Information and Communication Technology	306,889	(255,156)	51,733	332,857	(254,866)	77,991
Motor Vehicles	696,330	(439,538)	256,792	489,647	(382,208)	107,439
Leased Assets	87,324	(60,161)	27,163	71,545	(57,357)	14,188
Library Resources	4,271	(2,801)	1,470	4,271	(2,592)	1,679
	2,845,979	(1,475,642)	1,370,337	2,430,177	(1,320,678)	1,109,499

12. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	34,714	60,000	64,121
Accruals	10,805	6,354	3,767
Employee Entitlements - Salaries	346,750	245,000	261,331
Employee Entitlements - Leave Accrual	39,661	40,000	40,737
	<u>431,930</u>	<u>351,354</u>	<u>369,956</u>
Payables for Exchange Transactions	431,930	351,354	369,956
	<u>431,930</u>	<u>351,354</u>	<u>369,956</u>

The carrying value of payables approximates their fair value.

13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	61,894	55,000	44,896
Increase to the Provision During the Year	10,795	9,173	16,998
Other Adjustments	5,314	827	-
Provision at the End of the Year	<u>78,003</u>	<u>65,000</u>	<u>61,894</u>
Cyclical Maintenance - Current	14,721	-	-
Cyclical Maintenance - Non current	63,282	65,000	61,894
	<u>78,003</u>	<u>65,000</u>	<u>61,894</u>

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	13,176	10,000	10,492
Later than One Year and no Later than Five Years	20,041	10,500	8,761
Future Finance Charges	(754)	(500)	(541)
	<u>32,463</u>	<u>20,000</u>	<u>18,712</u>
Represented by			
Finance lease liability - Current	13,176	10,000	10,492
Finance lease liability - Non current	19,287	10,000	8,220
	<u>32,463</u>	<u>20,000</u>	<u>18,712</u>

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	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)

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
A: QLE Upgrade & Extn Bks D&E Replacement (220683)	8,323	184,093	(45,936)	-	146,480
Pedestrian Safety, Staff Car Parking Upgrade (220684)	(18,084)	48,893	(30,809)	-	-
A: Heating Replacement & Electrical/Plumbing Remediation (226680)	(2,274)	78,462	(19,321)	-	56,867
F,1: LSPM Pool (236314)	32,119	-	(38,555)	-	(6,436)
A: Quiet Space Modifications (240549)	-	12,206	(12,206)	-	-
A,F & Pool Electrical Remediation (243293)	-	-	(8,556)	-	(8,556)
Totals	20,084	323,654	(155,383)	-	188,355

Represented by:

Funds Held on Behalf of the Ministry of Education	203,347
Funds Receivable from the Ministry of Education	(14,992)

16. Funds for ORS

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held at Beginning of the Year	1,021,963	602,411	1,025,582
ORS Funding	2,971,572	2,664,024	2,460,174
Total Funds Available	3,993,535	3,266,435	3,485,756
ORS Expenditure			
Administration	114,519	114,489	106,000
Consumables & Resources	65,984	64,114	52,996
ORS Specialists	687,720	658,531	595,897
Teacher Aide Salaries	2,176,727	1,977,085	1,708,900
	3,044,950	2,814,219	2,463,793
Funds Held at Year End	948,585	452,216	1,021,963

17. Related Party Transactions

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

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

18. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,175	2,235
<i>Leadership Team</i>		
Remuneration	537,059	549,028
Full-time equivalent members	3.75	4
Total key management personnel remuneration	539,234	551,263

There are six members of the Board excluding the Principal. The Board has held seven full meetings of the Board in the year. The Board also has Finance (one member) and Property (one members) committees 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 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	190 - 200
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

The Principal also received \$24,628 (2023: \$14,131) 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	2024 FTE Number	2023 FTE Number
100 - 110	10	6
110 - 120	4	4
120 - 130	3	1
130 - 140	1	-
	18	11

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:

	2024 Actual	2023 Actual
Total	\$10,000	\$0
Number of People	1	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: nil).

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$59,536 (2023:\$532,685) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
	\$
A: Heating Replacement & Electrical/Plumbing Remediation	20,561
Heretaunga Intermediate Playground	77,719
Total	98,280

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.

(b) Operating Commitments

As at 31 December 2024, 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	259,198	404,537	615,496
Receivables	368,118	271,000	357,186
Investments - Term Deposits	2,253,416	1,200,000	2,644,445
Total financial assets measured at amortised cost	<u>2,880,732</u>	<u>1,875,537</u>	<u>3,617,127</u>

Financial liabilities measured at amortised cost

Payables	431,930	351,354	369,956
Finance Leases	32,463	20,000	18,712
Total financial liabilities measured at amortised cost	<u>464,393</u>	<u>371,354</u>	<u>388,668</u>

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.

Independent auditor's report

To the readers of the financial statements of Kōwhai Specialist School for the year ended 31 December 2024

The Auditor-General is the auditor of Kōwhai Specialist School (the School). The Auditor-General has appointed me, Marc Nel, using the staff and resources of Moore Markhams Wellington Audit, 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, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2024, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 15 August 2025. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 21 to 36 but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Marc Nel | **Moore Oldershaw Audit**
On behalf of the Auditor-General | Napier, New Zealand

2024

Kirsty Botherway	Presiding Member
Amy Shoebridge	Staff Representative
Mareina Apatu	Member
Joni Abdur Raheem	Member
Tiute Fiu	Member
Deane Morrison	Member
Sarah Roil	Principal

END-OF-YEAR ANALYSIS OF VARIANCE FOR CHARTER GOALS 2024

In 2023 three Kōwhai curriculum leaders, Katie Hagen, Virginia Burch, and Angi Pearce, attended a five-day professional development (PD) course focusing on Sally Clendon and Jane Farrell's approaches to literacy. Sally has worked previously with our school (she is Auckland-based), is a Speech and Language Pathologist, and is an Associate Professor at Massey University. Jane is a Speech and Language Pathologist and a special educator passionate about literacy, Augmentative and Alternative Communication (AAC), and Assistive Technology (based in Australia). Sally has supported teachers at Kōwhai previously to develop a deeper understanding of explicit teaching in literacy through a range of specialised teaching tools, based on her own and Jane's research. Katie, Virginia, and Angi attended the PD to deepen their understanding of the previously introduced teaching tools and learn more about effective assessments that could be used alongside explicit teaching. At the five-day PD, the Writing with All Tools Continuum (designed by Jane Farrell) was introduced. The Writing with All Tools Continuum (WwATC) is an assessment tool with small and explicit increments that allow for smaller steps in progress to be tracked than tools we have used previously at Kōwhai.

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

"The Writing with All Tools Continuum v1.2 consists of a 35-point ordinal scale. It consists of qualitative writing levels from early emergent to conventional writing, up to Australian Curriculum Grade 4.

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.

All levels of the Writing with All Tools Continuum are appropriate for students using any writing tool. All levels can be used for students

using direct access e.g. pointing. Some levels need an alternative description for other forms of access, and this is provided as needed. These levels have additional letters after the descriptor, such as PAS (Partner Assisted Scanning).”

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 student’s next learning steps to help them progress along the continuum.

The WwATC, and its supporting resources, require a slow program of implementation, as teachers are initially taught how to use the assessment tool (the continuum) and in time, the supporting resources. This is happening through multiple staff meetings, teachers using the tool with their learners, and collaborative moderation to ensure implementation fidelity as the new tools are introduced. 2023 saw a trial of one student per class being assessed using the WwATC as teachers built capacity in using the tool. There is no comparable data from previous years included in this data report as 2024 is the first year when the majority of students are being assessed using the WwATC and increasingly taught using the supporting resources.

This data set includes 95 Kōwhai students, one student, due to a high level of absenteeism is no longer included in this data set who was at the mid-year data collection point. All other students have remained in the data set from the beginning of the 2024 school year. The data set includes 62 male students and 33 female students. The 15 TEC students remain as data exclusions as do the two learners who have profound and multiple learning disabilities (PMLD), all students who have started at Kōwhai during the school year this year and those who missed the mid-year data collection. Assessments are still completed on all students in years 1-13. As this tool is newly introduced it has been the focus for our Charter goal in 2024. The Charter goal is:

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

Kōwhai School Planning 2024/ 25 + progress made so far:

Action	Who	When	How will we measure success	Progress so far
Termly meeting with all teachers to work on personalising writing programs for each student. (Excluding TEC)	Katie	Terms 1-4	Increased teacher confidence in analysing literacy data to inform clear next steps and improve student outcomes for literacy.	Ongoing
Individual PD for WwATC for new staff.	Katie	Terms 1-4	All students have a personalised writing program (Except TEC) Individual progress on the Writing with all tools Continuum.	Completed
Creation of WwATC assessment tracking page on HERO	Katie	Term 1	Assessment completed on Hero	Completed
PD for staff on how to use the new Hero data collection tool	Katie	Terms 1-4	Increasing confidence of staff	Completed
Data collection	Katie/ Amy	Terms 1-4	Data collection comparison between baseline/ term 2 (mid-year) and end-of-year.	Completed
Staff meeting: Writing with all Tools moderation x 3	Katie	Terms 1, 3 & 4	Fewer discrepancies among moderation of Assessments	Completed

Dirty data - How to collect a writing sample Problem-solving and troubleshooting - WwATC			All students have 3 WwATC assessments in terms 1, 3 & 4	
Staff meetings: Working with Words and an Introduction to Structured Literacy Alphabet, onset rime and use of word walls Systematic, sequential phonics and Nifty, Thrifty, fifty	Angi & Virginia	Term 2/3/ 4	Future student movement along the WwATC	Completed

Does WwATC align with the Government's Structured Literacy Approach?

By the beginning of the 2025 school year, the Ministry of Education requires all schools to use a Structured Literacy approach to teaching. The WwATC will be a programme that our teachers can use as part of our Kōwhai structured literacy approach. Kaiako will also be using the Little Learner Love Literacy (LLLL) program and resources to teach reading. The LLLL is an Australian programme that aligns directly with our Kōwhai kaupapa that all students can learn to read and write if given 'the correct tools, explicit teaching practice and support to feel successful'. Although these tools are both explicit in how to best teach Literacy, as a school we have the challenge of ensuring that we're using the best possible tools across our school for our variety of complex learners. This will require some trial and error by our teachers and this is before we align our new (and developing) practises with the new curriculum document.

The Ministry of Education continues to make small updates to the curriculum documents which schools are required to start teaching both Maths and English from in 2025. To ensure Kōwhai staff are using their time most effectively, the planning expectation on teachers will be to assess students using the LLLL assessment tools during the first four school weeks of 2025 and set appropriate goals for their

students for the second half of term one. The Curriculum Leadership Team (CLT) is hoping that the English Curriculum will be in a more finalised state by the start of the 2025 school year.

What are the limitations of the WwATC at Kōwhai?

There is currently no publicly available ethnicity achievement data on the success of the WwATC and 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.

2024 Progress mid- year and end-of-year data:

Progress made	2024 mid-year		2024 end of year	
	Number of students	% of students	Number of students	% of students
Number of students who made backward movement	20 students	21%	14 students	15%
Number of students who remained on the same descriptor	27 students	28%	24 students	25%
Number of students who made 1 descriptor of progress (has met the end-of-year goal)	23 students	24%	18 students	19%

Number of students who made more than 1 descriptor of progress (2+) (has met the end-of-year goal)	26 students	27%	39 students	41%
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Implementation Fidelity

As with the implementation of any new data collection tool, it is expected that there will be some limitations in data reliability as teachers learn to use the WwATC with consistency. This means that a larger number of students than expected have made a large amount of progress or moved backward since the beginning of the school year. The majority of this is likely due to a developing understanding of how to use the WwATC accurately.

Analysis of Data:

- By the end of the year data collection point, 60% of students had made at least one descriptor of progress (meeting the goal). 25% of students had stayed on the same descriptor (when comparing the beginning and end of the year data) and 15% of students had made backward movement.
- There likely continues to be some data infidelity present, as there was at the mid-year data collection point as it is not usual for such a large group of students to make a backward movement (14 students), usually, the group of students who make backward movements would have had long periods away from school due to medical needs or something similar. In this case, it is likely due to teachers incorrectly levelling students at the beginning of the school year or providing 'dirty data'. This is possibly also the same case for students to make such large gains- 2+ levels (39 students). Although we do not disregard the hard work staff have put into place this year in implementing the new tool and resources and hope that over time we continue to see such large gains for our students!

- The teachers have been asked for reasons for students who have made backward movements or have not progressed one whole descriptor during the 2024 school year. Here are the reasons teachers gave:

Number of students	Reason for backward movement
2	Progress made but not a whole descriptor
5	Incorrect levelling by the teacher
2	Fluctuating engagement
1	Language barrier
2	Staff member away for a term, inconsistent relief staffing during that time
2	High level of absenteeism

Number of students	Reason for less than one descriptor of movement
6	Incorrect leveling by the teacher
8	Fluctuating engagement
5	Progress was made but not one full descriptor
2	Staff member away for a term, inconsistent relief staffing during that time

1	The staff are still trying to find the appropriate writing tool
1	Student is accessing NCEA English so working above WWaTC
1	High level of absenteeism

Data viewed through the lens of primary Ethnicity counts

Only ethnicity groups with more than 3 students have been included in this section to ensure individual student data remains confidential.

Progress made	2024 end of year		
	Māori	Pasifika	European/ Pākehā
Number of students who made backward movement	59 students	7 students	26 students
	7 students (12%)	1 student (14%)	6 students (23%)
Number of students who remained on the same descriptor	16 students (27%)	2 students (29%)	6 students (23%)
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal already)	36 students (61%)	4 students (57%)	14 students (54%)

Data viewed through the lens of gender

Progress made	2024 mid-year		2024 end of year	
	Girls (33 students)	Boys (63 students)	Girls (33 students)	Boys (62 students)
Number of students who made backward movement	7 students (21%)	14 students (22%)	3 students (9%)	11 students (18%)
Number of students who remained on the same descriptor	10 students (30%)	17 students (27%)	11 students (33%)	13 students (21%)
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal)	16 students (49%)	33 students (51%)	19 students (58%)	38 students (61%)

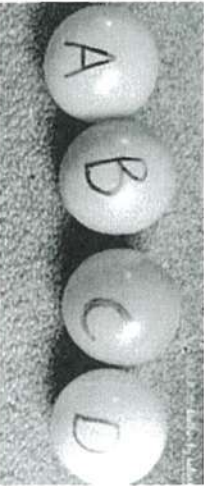
Options of writing tools

At Kōwhai School our students are introduced to a wide range of writing tools prior to settling with their preferred method. Here are some examples of the range of tools our students are currently using. They may be working with a few letters of the alphabet, or the whole alphabet depending on what they are currently learning:

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 student's preferred texture on top etc.



Data viewed through the lens of primary writing tool

During this data collection students have had the choice of a number of different writing tools and may have used a variety of writing tools throughout the data collection period. To look for trends, a snapshot writing tool has been chosen - whichever tool gave the lowest grade for the mid-year data collection. These tools have been compared in the table below.

	2024 mid-year					
	Pencil (21 students)	Sensory Pencil (21 students)	Low Tech QWERTY (14 students)	High Tech QWERTY (22 students)	Flip chart (17 students)	Alphabet page on PODD (1 student)
Number of students who made backward movement	8 students 38%	2 students 10%	1 student 7%	6 students 27%	3 students 18%	0 students 0%
Number of students who remained on the same descriptor	7 students 33%	6 students 29%	6 students 43%	3 students 14%	5 students 29%	0 students 0%
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal already)	6 students 29%	13 students 62%	7 students 50%	13 students 59%	9 students 53%	1 student 100%

2024 end of year					
Pencil (19 students)	Sensory Pencil (18 students)	Low Tech QWERTY (15 students)	High Tech QWERTY (32 students)	Flip chart (10 students)	Alphabet page on PODD (1 student)

Number of students who made backward movement	4 students (4%)			9 students (9%)	1 student (1%)	
Number of students who remained on the same descriptor	6 students (6%)	5 students (5%)	6 students (6%)	5 students (5%)	2 students (2%)	
Number of students who made 1+ descriptor/s of progress (have met the end-of-year goal already)	9 students (9%)	13 students (14%)	9 students (9%)	18 students (19%)	7 students (7%)	1 student (1%)

Next steps:

- With the support of Sally Clendon, the WwATC will begin to align with the LLL program and the New NZC and support teachers with the implementation of the new expectations in 2025.
- Collect WwATC data again in 2025 with the hope that teething inconsistencies have been overcome to increase data fidelity.
- Continue with professional development and group moderation for our teachers to ensure increasing consistency in marking student writing samples.
- Continue with actions from the Kōwhiri 2024/25 School planning document (actions listed earlier in this report) plus add further steps for the 2025 school year as they are decided.

Amy Shoebridge
November 2024

Kōwhai Specialist School

KiwiSport Funding report

For the year ended 31 December 2024

During the 2024 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 2023 the school received total Kiwisport funding of \$2585.52 (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.

Kōwhai Specialist School

Statement of Compliance with Employment Policy

For the year ended 31 December 2024

For the Year ended 31st December 2024 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

Kōwhai Specialist School Te Tiriti o Waitangi Statement

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

Kōwhai Specialist School is committed to developing culturally responsive practice and understanding of Aotearoa New Zealand's cultural heritage. Kōwhai Specialist School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti and align with our school values.

Kōwhai Specialist School, alongside our Kahui Ako (Hastings East) continues to invest significant resourcing into Russell Bishop's research, Teaching to the North East, which aims to address educational inequalities by creating extended family-like contexts for learning in classrooms and learning settings in ways that are culturally responsive. Kōwhai is embedding this programme with the support of Cognition Education and our Kahui Ako with the aim of long-term sustainability.

Kōwhai Specialist School is prioritising opportunities for our ākonga to experience and learn about local and national history through a revised curriculum. Staff continue to have support to develop their knowledge of Te Reo Māori and tikanga. Our kaumatua is present in our school three mornings a week and both ākonga and kaiako are learning directly from him.

Kōwhai Specialist School continues to have high aspirations for every student. Our relationships with our school community are an essential key to us meeting the needs of all students and sustaining their identities, languages, and cultures.

By focusing on these priorities, we strive to create a learning environment that respects and upholds the values of Te Tiriti o Waitangi, fostering the holistic success of every member of our school community.