

# Kōwhai Special School

## Annual Report FOR THE YEAR ENDED 31 DECEMBER 2020

### School Directory

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

### Members of the Board of Trustees

<b>Name</b>	<b>Position</b>	<b>How position gained</b>	<b>Term expired/expires</b>
Dylan Turnbull	Chairperson (from May 2019)	Elected	May 2022
Sarah Roil	Principal ex officio		
Kirsty Botherway	Parent Rep	Elected	May 2022
Raewyn Hekau	Parent Rep	Elected	May 2022
Deane Morrison	Parent Rep	Co-opted	May 2022
Dean Goodall	Parent Rep	Elected	May 2022
Amy Shoebridge	Staff Rep	Elected	May 2022

**Accountant / Service Provider:** Eclipse Solutions 4 Schools Ltd

# KŌWHAI SPECIAL SCHOOL

Annual Report - For the year ended 31 December 2020

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# Kōwhai Special School

## Statement of Responsibility

For the year ended 31 December 2020

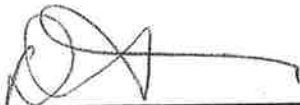
The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgement used in these financial statements.

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Deane Andrea Morrison  
Full Name of Board Chairperson



Signature of Board Chairperson

24.5.21

Date:

Sarah Anne Reil  
Full Name of Principal



Signature of Principal

24.5.21

Date:

**Kōwhai Special School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>				
Government Grants	2	3,527,609	3,298,080	2,973,129
Locally Raised Funds	3	67,237	67,449	67,138
Interest Income		37,325	35,000	46,165
Other Revenue		9,222	-	640
Gain on Sale of Property, Plant and Equipment		9,500	-	-
		<b>3,650,893</b>	<b>3,400,529</b>	<b>3,087,072</b>
<b>Expenses</b>				
Locally Raised Funds	3	4,023	7,000	12,152
Learning Resources	4	2,578,724	2,573,119	2,258,670
Administration	5	136,820	117,970	121,646
Finance		2,344	2,000	2,581
Property	6	523,047	529,449	366,645
Depreciation	7	186,033	210,000	181,904
Loss on Disposal of Property, Plant and Equipment		775	-	-
Transport		13,443	21,000	19,017
		<b>3,445,209</b>	<b>3,460,538</b>	<b>2,962,615</b>
<b>Net Surplus / (Deficit) for the Year</b>		<b>205,684</b>	<b>(60,009)</b>	<b>124,457</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>205,684</b>	<b>(60,009)</b>	<b>124,457</b>

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 Special School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2020

		Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
<b>Balance at 1 January</b>		2,192,286	2,192,286	2,065,790
Total Comprehensive Revenue and Expense for the Year		205,684	(60,009)	124,457
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		14,486	-	2,039
Contribution - Building and Grounds Remediation		80,597	-	-
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
<b>Equity at 31 December</b>	23	2,493,053	2,132,277	2,192,286
Retained Earnings		2,493,053	2,132,277	2,192,286
Reserves		-	-	-
<b>Equity at 31 December</b>		2,493,053	2,132,277	2,192,286

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 Special School**  
**Statement of Financial Position**  
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	747,957	561,138	584,602
Accounts Receivable	9	229,811	357,844	205,908
GST Receivable		-	-	20,123
Prepayments		16,217	16,000	18,524
Investments	10	1,202,339	800,000	1,500,000
		<u>2,196,324</u>	<u>1,734,982</u>	<u>2,329,157</u>
<b>Current Liabilities</b>				
GST Payable		3,450	3,000	-
Accounts Payable	12	261,616	384,684	273,924
Revenue Received in Advance	13	175,000	-	-
Finance Lease Liability - Current Portion	15	11,544	11,544	16,192
Funds Held for Capital Works Projects	16	(28,048)	-	132,887
Funds Held on Behalf of Ministry Ongoing Resourcing Scheme	17	530,822	(60,009)	430,710
		<u>954,384</u>	<u>339,219</u>	<u>853,713</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>1,241,940</b>	<b>1,395,763</b>	<b>1,475,444</b>
<b>Non-Current Assets</b>				
Investments	10	513,931	-	-
Property, Plant and Equipment	11	770,668	770,000	746,026
		<u>1,284,599</u>	<u>770,000</u>	<u>746,026</u>
<b>Non-Current Liabilities</b>				
Provision for Cyclical Maintenance	14	26,550	26,550	20,375
Finance Lease Liability	15	6,936	6,936	8,809
		<u>33,486</u>	<u>33,486</u>	<u>29,184</u>
<b>Net Assets</b>		<u><u>2,493,053</u></u>	<u><u>2,132,277</u></u>	<u><u>2,192,286</u></u>
<b>Equity</b>	23	<u><u>2,493,053</u></u>	<u><u>2,132,277</u></u>	<u><u>2,192,286</u></u>

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

**Kōwhai Special School**  
**Statement of Cash Flows**  
For the year ended 31 December 2020

	2020	2020	2019
Note	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
<b>Cash Flows from Operating Activities</b>			
Government Grants	771,521	510,835	685,722
Locally Raised Funds	249,631	261,992	60,588
Goods and Services Tax (net)	23,573	18,000	(19,818)
Payments to Employees	(169,715)	(92,300)	(162,839)
Payments to Suppliers	(356,681)	(554,931)	(176,561)
Interest Paid	(2,344)	(2,000)	(2,581)
Interest Received	37,852	28,000	50,050
Net Cash from/(to) the Operating Activities	<u>553,837</u>	<u>169,596</u>	<u>434,561</u>
<b>Cash Flows from Investing Activities</b>			
Proceeds from Sale of Property Plant & Equipment (and Intangibles)	(14,890)	-	-
Purchase of Property Plant & Equipment (and Intangibles)	(178,709)	(330,000)	(237,258)
Purchase of Investments	(216,270)	570,000	(279,541)
Net Cash from/(to) the Investing Activities	<u>(409,869)</u>	<u>240,000</u>	<u>(516,799)</u>
<b>Cash Flows from Financing Activities</b>			
Furniture and Equipment Grants	95,083	-	2,039
Finance Lease Payments	(14,873)	(6,521)	(18,247)
Funds Administered on Behalf of Third Parties	100,112	(515,655)	(80,213)
Funds Held for Capital Works Projects	(160,935)	-	114,930
Net Cash from Financing Activities	<u>19,387</u>	<u>(522,176)</u>	<u>18,509</u>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	<u><u>163,355</u></u>	<u><u>(112,580)</u></u>	<u><u>(63,729)</u></u>
Cash and Cash Equivalents at the Beginning of the Year	8 584,602	579,526	648,329
<b>Cash and Cash Equivalents at the End of the Year</b>	8 <u><u>747,957</u></u>	<u><u>466,946</u></u>	<u><u>584,600</u></u>

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

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

# Kōwhai Special School

## Notes to the Financial Statements

For the year ended 31 December 2020

### 1. Statement of Accounting Policies

#### **a) Reporting Entity**

Kowhai Special 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

##### **Reporting Period**

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

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

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

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

##### **Measurement Base**

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

##### **Presentation Currency**

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

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

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

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

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

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



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

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

#### *Cyclical maintenance provision*

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

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

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

##### *Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

##### *Recognition of grants*

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

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

##### **Government Grants**

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

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

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

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

##### **Other Grants**

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

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

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

##### **Interest Revenue**

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

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

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

**e) Operating Lease Payments**

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

**f) Finance Lease Payments**

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

**g) Cash and Cash Equivalents**

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

**h) Accounts Receivable**

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

**i) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

## **j) Property, Plant and Equipment**

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

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

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

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

### **Finance Leases**

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

### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements to Crown Owned Assets	10-75 years
Furniture and Equipment	10 years
Information and Communication Technology	3-10 years
Motor Vehicles	5-10 years
Textbooks	3 years
Leased Assets Held Under a Finance Lease	4 years
Library resources	12.5% Diminishing value

## **k) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

### **Non cash generating assets**

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

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

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

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

#### **l) Accounts Payable**

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

#### **m) Employee Entitlements**

##### *Short-term employee entitlements*

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

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

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

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

#### **n) Revenue Received in Advance**

Revenue received in advance relates to funding received where there are unfulfilled obligations for the School to provide services in the future. The funding is recorded as revenue as the obligations are fulfilled and the funding earned.

#### **o) Provision for Cyclical Maintenance**

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

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

**p) Financial Instruments**

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**r) Budget Figures**

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

**s) 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational Grants	523,393	426,835	410,151
Teachers' Salaries Grants	2,404,069	2,404,069	2,134,436
Use of Land and Buildings Grants	383,176	383,176	240,287
Other MoE Grants	65,412	-	89,412
Other Government Grants	151,559	84,000	98,843
	<u>3,527,609</u>	<u>3,298,080</u>	<u>2,973,129</u>

The school has opted in to the donations scheme for this year. Total amount received was \$15,750.

Other MOE Grants total includes additional COVID-19 funding totalling \$14,846 for the year ended 31 December 2020.

## 3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
<b>Revenue</b>			
Donations	398	-	6,351
Fundraising	-	-	783
Other Revenue	66,449	66,449	58,898
Activities	390	1,000	1,106
	<u>67,237</u>	<u>67,449</u>	<u>67,138</u>
<b>Expenses</b>			
Activities	4,023	7,000	12,152
	<u>4,023</u>	<u>7,000</u>	<u>12,152</u>
<i>Surplus/(Deficit) for the year Locally Raised Funds</i>	<u>63,214</u>	<u>60,449</u>	<u>54,986</u>

## 4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	33,276	71,200	18,206
Equipment Repairs	15,240	5,000	9,105
Information and Communication Technology	14,845	19,000	15,150
Library Resources	1,619	850	901
Employee Benefits - Salaries	2,452,600	2,415,069	2,173,736
Staff Development	61,144	62,000	41,572
	<u>2,578,724</u>	<u>2,573,119</u>	<u>2,258,670</u>

## 5. Administration

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Audit Fee	4,840	4,840	5,450
Board of Trustees Fees	2,892	3,200	2,505
Board of Trustees Expenses	6,450	4,300	5,014
Communication	5,051	4,100	5,295
Consumables	5,850	8,450	7,421
Other	18,416	12,760	10,731
Employee Benefits - Salaries	84,162	71,400	76,710
Insurance	1,339	1,100	1,007
Service Providers, Contractors and Consultancy	7,820	7,820	7,513
	<u>136,820</u>	<u>117,970</u>	<u>121,646</u>

## 6. Property

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Caretaking and Cleaning Consumables	8,035	7,000	3,334
Consultancy and Contract Services	37,616	26,200	19,094
Cyclical Maintenance Provision	6,697	6,173	1,231
Grounds	14,519	26,100	26,241
Heat, Light and Water	12,811	15,600	12,288
Rates	470	800	487
Repairs and Maintenance	5,904	7,000	5,241
Use of Land and Buildings	383,176	383,176	240,287
Security	5,833	7,500	5,848
Employee Benefits - Salaries	47,986	49,900	52,594
	<u>523,047</u>	<u>529,449</u>	<u>366,645</u>

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

## 7. Depreciation

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Building Improvements	10,853	21,000	5,565
Furniture and Equipment	80,420	90,000	75,980
Information and Communication Technology	23,913	57,000	30,626
Motor Vehicles	56,312	-	49,629
Leased Assets	14,177	21,000	19,695
Library Resources	358	21,000	409
	<u>186,033</u>	<u>210,000</u>	<u>181,904</u>

## 8. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	2,567	3,862	2,376
Bank Current Accounts	384,766	197,276	222,187
Bank Call Accounts	360,624	360,000	360,039
	<u>747,957</u>	<u>561,138</u>	<u>584,602</u>
Cash and cash equivalents for Statement of Cash Flows			

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

## 9. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	14,227	13,000	12,399
Interest Receivable	7,641	7,000	8,168
Banking Staffing Underuse	24,642	25,000	55,798
Teacher Salaries Grant Receivable	183,301	312,844	129,543
	<u>229,811</u>	<u>357,844</u>	<u>205,908</u>
Receivables from Exchange Transactions	-	-	-
Receivables from Non-Exchange Transactions	229,811	357,844	205,908
	<u>229,811</u>	<u>357,844</u>	<u>205,908</u>

## 10. Investments

The School's investment activities are classified as follows:

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,202,339	800,000	1,500,000
Non-current Asset			
Long-term Bank Deposits	513,931	-	-
Total Investments	<u>1,716,270</u>	<u>800,000</u>	<u>1,500,000</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2020</b>						
Building Improvements	334,509	136,770	-	-	(10,853)	460,426
Furniture and Equipment	229,774	55,558	(775)	-	(80,420)	204,137
Information and Communication Technology	32,720	10,771	-	-	(23,913)	19,578
Motor Vehicles	124,389	-	-	-	(56,312)	68,077
Leased Assets	21,769	8,351	-	-	(14,177)	15,943
Library Resources	2,865	-	-	-	(358)	2,507
<b>Balance at 31 December 2020</b>	<b>746,026</b>	<b>211,450</b>	<b>(775)</b>	<b>-</b>	<b>(186,033)</b>	<b>770,668</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2020</b>			
Building Improvements	494,098	(33,672)	460,426
Furniture and Equipment	553,433	(349,295)	204,138
Information and Communication Technology	229,538	(209,960)	19,578
Motor Vehicles	330,319	(262,243)	68,076
Leased Assets	83,446	(67,503)	15,943
Library Resources	4,271	(1,764)	2,507
<b>Balance at 31 December 2020</b>	<b>1,695,105</b>	<b>(924,437)</b>	<b>770,668</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2019</b>						
Building Improvements	181,950	158,124	-	-	(5,565)	334,509
Furniture and Equipment	299,660	6,094	-	-	(75,980)	229,774
Information and Communication Technology	51,232	12,114	-	-	(30,626)	32,720
Motor Vehicles	113,091	60,927	-	-	(49,629)	124,389
Leased Assets	24,158	17,306	-	-	(19,695)	21,769
Library Resources	3,274	-	-	-	(409)	2,865
<b>Balance at 31 December 2019</b>	<b>673,365</b>	<b>254,565</b>	<b>-</b>	<b>-</b>	<b>(181,904)</b>	<b>746,026</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2019</b>			
Building Improvements	357,328	(22,819)	334,509
Furniture and Equipment	609,973	(380,199)	229,774
Information and Communication Technology	233,429	(200,709)	32,720
Motor Vehicles	353,935	(229,546)	124,389
Leased Assets	75,095	(53,326)	21,769
Library Resources	4,271	(1,406)	2,865
<b>Balance at 31 December 2019</b>	<b>1,634,031</b>	<b>(888,005)</b>	<b>746,026</b>

## 12. Accounts Payable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operating Creditors	28,337	25,000	102,455
ASB Credit Cards	2,532	2,000	1,874
Accruals	4,840	4,840	8,410
Employee Entitlements - Salaries	183,301	312,844	129,543
Employee Entitlements - Leave Accrual	42,606	40,000	31,642
	<u>261,616</u>	<u>384,684</u>	<u>273,924</u>
Payables for Exchange Transactions	261,616	384,684	273,924
Payables for Non-Exchange Transactions - Taxes Payable (PAYE and rates)	-	-	-
Payables for Non-Exchange Transactions - Other	-	-	-
	<u>261,616</u>	<u>384,684</u>	<u>273,924</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Other	175,000	-	-
	<u>175,000</u>	<u>-</u>	<u>-</u>

## 14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Provision at the Start of the Year	20,375	20,375	19,144
Increase/(Decrease) to the Provision During the Year	6,697	6,173	1,231
Use of the Provision During the Year	(522)	2	-
Provision at the End of the Year	<u>26,550</u>	<u>26,550</u>	<u>20,375</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	26,550	26,550	20,375
	<u>26,550</u>	<u>26,550</u>	<u>20,375</u>

## 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:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
No Later than One Year	14,489	14,489	16,192
Later than One Year and No Later than Five Years	7,999	7,999	8,809
Later than Five Years	-	-	-
	<u>22,488</u>	<u>22,488</u>	<u>25,001</u>

## 16. Funds Held for Capital Works

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Block F Special Needs & Pool Building Modification	in progress	132,887	-	(170,052)	-	(37,165)
Pedestrian Safety & Staff Car Parking Upgrade	in progress	-	20,000	(10,883)	-	9,117
Totals		<u>132,887</u>	<u>20,000</u>	<u>(180,935)</u>	<u>-</u>	<u>(28,048)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education  
Funds Due from the Ministry of Education

9,117  
37,165  
(28,048)

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Block F Special Needs & Pool Building Modification	in progress	17,957	165,151	(50,221)	-	132,887
Pedestrian Safety & Staff Car Parking	completed	-	6,537	(6,537)	99,419	-
Totals		<u>17,957</u>	<u>171,688</u>	<u>(56,758)</u>	<u>99,419</u>	<u>132,887</u>

## 17. ORS Funding

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Funds Held at Beginning of the Year	430,711	355,646	510,923
ORS Funding	1,765,949	1,328,982	1,289,916
ORS Expenditure			
Administration	69,220	66,449	(58,898)
Consumables & Resources	38,763	37,211	(30,231)
ORS Specialists	435,862	674,690	(443,092)
Teacher Aide Salaries	1,121,993	966,287	(837,908)
Funds Held at Year End	530,822	(60,009)	430,710

## 18. Related Party Transactions

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

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

## 19. Remuneration

### Key Management Personnel Compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,892	2,505
Full-Time Equivalent Members	0.07	0.25
<i>Leadership Team</i>		
Remuneration	465,712	346,607
Full-Time Equivalent Members	4.00	3.00
Total Key Management Personnel Remuneration	468,604	349,112
Total Full-Time Equivalent Personnel	4.07	3.25

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

### Principal

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
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	2020 FTE Number	2019 FTE Number
100 - 110	4	1
	<u>4</u>	<u>1</u>

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be a trustee, committee member, or employee 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:

	2020 Actual	2019 Actual
Total	-	-
Number of People	-	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets (except as noted below) as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2020 the Board had not entered into contract agreements for capital works.

(Capital commitments at 31 December 2019: nil)

### (b) Operating Commitments

As at 31 December 2020 the Board had not entered into any operating commitments.

(Operating commitments at 31 December 2019: nil)

## 23. Managing Capital

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

## 24. 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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	747,957	561,138	584,602
Receivables	229,811	357,844	205,908
Investments - Term Deposits	1,716,270	800,000	1,500,000
Total Financial assets measured at amortised cost	<u>2,694,038</u>	<u>1,718,982</u>	<u>2,290,510</u>

### Financial Liabilities Measured at Amortised Cost

Payables	261,616	384,684	273,924
Finance Leases	18,480	18,480	25,001
Total Financial Liabilities Measured at Amortised Cost	<u>280,096</u>	<u>403,164</u>	<u>298,925</u>

## 25. Events After Balance Date

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

## 26. Comparatives

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

# **Kōwhai Special School**

## **Kiwisport Report**

For the year ended 31 December 2020

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

Kiwisport is a Government funded initiative to support students' participation in organised sport. In 2020 the school received total Kiwisport funding of \$2,065 (excluding GST). The funding was spent on equipment and staff training..

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

## END OF YEAR ANALYSIS OF VARIANCE FOR CHARTER GOALS 2020

### Engagement for Learning

*"Engagement is the single best predictor for successful learning for children with learning disabilities. Without engagement there is not deep learning, effective teaching, meaningful outcome, real attainment or quality progress."* BarryCarpenterEducation.com

#### Introduction and Process:

During the second half of 2020 Engagement for Learning has remained our Charter target focus. The simplification of the Engagement tools, earlier this year, has led to many teachers feeling more autonomy over the data collection process, although one area of confusion has appeared. The new confusion has arisen through the use of the phase system, as it has been used to assess two different areas on the one data collection sheet- both the progress the student has made on the charter target goal and the level of engagement the students has displayed during the task.

In regards to Charter target data collection, each teacher has continued to focus on only one student, teachers who share a class also share a focus student, This has continued to work well as teachers have worked together to collect data and compare teaching strategies and interventions. Teachers across all satellites collect Charter target data.

At the end of year data collection point teachers have five interventions completed. All students started in a phase 4 for their charter target scoring which is their baseline level prior to any interventions being trialled.

This report shares data from checkpoints throughout 2020 when teachers have tracked students progress against their individual Charter Targets and also their level of engagement during the activity. Teachers were asked to select an area of curriculum where their focus student displayed a low level of engagement and trial multiple interventions aiming to increase the student's engagement enabling them to access the curriculum more easily. Classroom teachers have chosen one student to track the progress in these two areas but continue to increase student engagement through



individualised teaching methods for all students. The first section of the report focuses on Charter Target data and the second section focuses on the Engagement for Learning (E4L) interventions and data.

## SECTION ONE: Chart Target Progress Analysis

### Charter Target for 2020:

*For 80% of target students to progress at least one phase on a curriculum goal where a low level of engagement has been identified.*

### Results: 2020 Charter Target Progress phases displayed by individual students

Student letter	Gender	Baseline data <small>(everyone starts on 4)</small>	Checkpoint 1 <small>(pre COVID)</small>	Checkpoint 2 <small>(2020 mid year)</small>	Total phases progressed by mid year	Checkpoint 3	Checkpoint 4	Checkpoint 5 <small>(2020 end year)</small>	Total phases progressed by end of year
A	Female	4	1	1	3 phases	1	1	1	3 phases
B	Male	4	4	3	1 phase	3	3	3	1 phase
C	Male	4	4	3	1 phase	1	1	1	3 phases
D	Male	4	4	3	1 phase	3	2	3	1 phase
E	Female	4	4	3	1 phase	3	3	2	2 phases
F	Female	4	4	3	1 phase	2	2	1	3 phases
G	Female	4	4	3	1 phase	3	2	2	2 phases
H	Male	4	4	4	0 phases	3	3	2	2 phases
I	Male	4	4	3	1 phases	3	2	1	3 phases
J	Male	4	4	3	1 phases	3	2	2	2 phases
K	Male	4	4	3	1 phases	3	2	1	3 phases
L	Male	4	4	3	1 phases	3	3	1	3 phases

M	Male	4	4	2	2 phases	2	1	1	3 phases
N	Male	4	4	3	1 phase	2	2	1	3 phases
O	Male	4	4	3	1 phase	3	3	2	2 phases
P	Female	4	4	3	1 phase	3	2	1	3 phases

- There were more checkpoints during the second half of the year than the first due to Kōwhai being closed during Alert Level 4. Checkpoint 1 was pre COVID, Term 1, week 5 and the second checkpoint was post COVID, at the end of Term 2. During Terms 1 and 2 teachers main focus was student wellbeing and mental health. As schooling returned to our new normal in Terms 3 and 4 teachers increased their curriculum focus again and their strategies to increase student engagement.

#### 2020 Charter Target Progress displayed in phase groupings

Progress made	2020 mid year		2020 end of year	
	Number of students	% of students	Number of students	% of students
Number of students who made less than 1 phase of progress	1 student	6.25%	0 students	0%
Number of students who made 1 phase progress	13 students	81.25%	2 students	12.50%
Number of students who made 2 phases of progress	1 student	6.25%	5 students	31.25%
Number of students who made 3 phases of progress (have met their goal)	1 student	6.25%	9 students	56.25%

- At both the mid year and end of year data collection points students had met the Charter target goal for the year of 80% of students having progressed at least 1 phase in a curriculum goal where a low level of engagement has been identified (mid year: 93.75%, end of year 100%). Forward thinking, it would be useful to either increase the size of the phase or the number of phases that we want students to achieve as this goal was achieved in the first six months of this school year, even taking COVID into consideration.

## 2019/ 2020 Charter Target Results for comparison purposes

Progress made	2019 mid year Group: 15 students		2020 mid year Group: 16 students		2019 end of year Group: 15 students		2020 end of year Group: 16 students	
	Number of students	% of students	Number of students	% of students	Number of students	% of students	Number of students	% of students
Number of students who have made less than 1 phase of progress	2 students	13.33%	1 student	6.25%	0 students	0%	0 students	0%
Number of students who have made 1 phase progress	5 students	33.33%	13 students	81.25%	1 student	6.67%	2 students	12.50%
Number of students who have made 2 phases of progress	6 students	40%	1 student	6.25%	7 students	46.67%	5 students	31.25%
Number of students who have made 3 phases of progress (goal met)	2 students	13.33%	1 student	6.25%	7 students	46.67%	9 students	56.25%

- Comparing the mid year results, a lower number of students achieving more than one phase of progress is evident in the 2020 data than in the 2019 data. The average phase progress per student at the mid year point in 2019 was 1.53 phases, in 2020 it was 1.06 phases. The most likely cause of this lower achievement level is COVID 19, but may include multiple factors. However at both the mid year data collection points Kōwhai students had met the school charter target (80% of students moving one phase or more) with 86.66% achieving this in 2019 and 93.7% achieving this in 2020.

## Grouping by Ethnicity and Gender

Ethnicity	Gender	Student ID	Mid year progress	Average phase mid year progress by grouping	End of year progress	Average phase end of year progress by grouping
NZ Maori	Male	C	1 phase	0.8 phases	3 phases	2.4 phases
		D	1 phase		1 phase	
		H	0 phases		2 phases	
		L	1 phase		3 phases	
		N	1 phase		3 phases	
	Female	E	1 phase	1 phase	2 phases	2.5 phases
		F	1 phase		3 phases	
NZ European	Male	J	1 phase	1.25 phases	2 phases	2.5 phases
		K	1 phase		3 phases	
		M	2 phases		3 phases	
		O	1 phase		2 phases	
	Female	A	3 phases	1.33 phases	3 phases	2.66 phases
		G	1 phase		2 phases	
		P	1 phase		3 phases	
Pacific	Male	B	1 phase	1 phase	1 phase	1 phase
	Female	None in group				
Asian	Male	I	1 phase	1 phase	3 phases	3 phases

	Female	None in group				
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### End of Year Charter Target Progress made by Gender groupings

- This year 11 of our charter target students are male and 5 are female. Of this group male students made an average progress of 2.4 phases, female students made an average of 2.6 phases.
- Although, according to this data, progress is greater for female students than male students our school population is male dominant. With such small numbers of female students within our data set, it can be difficult to find accurate patterns.

### Charter Target Progress made by ethnicity groupings

- There is a group of 7 target focus students who identify as NZ Māori and the same number of students who identify as NZ European. There are too few students who identify as other ethnicities to analyse.
- The average progress for students who identify as NZ Māori is 2.4 phases, the average progress for students who identify as NZ European is 2.6 phases. As there are only seven students in each of the dominant ethnic groups it is hard to draw accurate conclusions from the data pool, this will be an area to continue to analyse to ensure we are not overlooking potential underachievement of our Māori learners.

### Year Level:

Because of the small group of only 16 students, data has not been analysed in terms of year level.

### Attendance:

When choosing a target student for E4L this year, teachers were asked to choose a student who is a regular attender so it would be possible to gather data consistently. For this reason attendance has not been examined in terms of results.

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

- 300 hours of PLD from Sharron Fabbish and Neta McCutcheon which is coming to an end in 2020.
- Weekly Pasifika lessons run by Caroline in all senior classes.
- Continued goal focus for all teachers on Culturally Responsive Practice.
- Teacher Only Day focused on places of Local cultural significance with Pat Parsons (local historian) at Teacher Only Day at the beginning of 2020.
- School wide Mana Enhancement Professional Development day with all staff Term 3, 2020
- Continued personal PLD for interested teachers and teacher aides eg. He Papa Tikanga.
- Marae visit to Te Aranga Marae in Flaxmere and building of relationship with Kimi Ora School in preparation for our satellite opening there in 2021.
- Review of Kōwhai Mission Statement has led to our school embracing key whakataukī as guiding statements in our school curriculum
- Enhanced school practice
  - Schoolwide karakia has been introduced, classes aim to use the karakia three times a day.
  - Whakataukī are now used at the beginning of all staff meetings, chosen by the presenter and linked to the topic of the day.
  - All staff can now access Te Reo lessons, once a fortnight after school, these classes are optional and well attended by staff.
  - All classes have a mihi whakatau process to welcome new students into classes. This is a new school wide practise and looks slightly different with different age groups.
  - Introduction of Matariki Celebration this year and other cultural celebrations.

### Next steps:

- Curriculum Leadership Team (CLT) are currently considering how to continue the school engagement journey in 2021. Teachers have been asked for input and ideas.

## Appendix 1:

### The Phase System Guide

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



## SECTION TWO: Engagement for Learning progress Analysis

### Engagement for Learning (E4L) 2020

Although Kōwhai teachers are always working on ways to increase student engagement, E4L has supported teachers to really drill down into individual needs of students and to focus on one intervention at a time. Teachers are becoming more aware of which strategies work best for which students and are adding to their kete of knowledge of ways to support individuals in their class. The use of video as an observational tool in the classroom has enabled teachers to regularly watch themselves in action and also interestingly to see what students are doing while we're teaching with our backs turned or when we may be focusing on someone else in the room. This has enabled teachers to observe the seven Engagement Indicators more closely than would be possible if we were not using video to record student engagement. Kōwhai teachers have been learning about the E4L Engagement indicators for the last two years.

The indicators are:

<b>Responsiveness</b>	<i>The 'noticing' phase. How does the learner demonstrate awareness/recognition of the activity?</i>
<b>Curiosity</b>	<i>A prelude to further exploration or retreat. 'How does the learner display curiosity about the activity (e.g. 'questing behaviours' such as peering, fleeting touch, verbal questioning, etc.)? Can you see the desire to explore further?</i>
<b>Investigation</b>	<i>The 'hands on' phase. What exploratory behaviours does the learner use when investigating the activity?</i>
<b>Discovery</b>	<i>How does the learner demonstrate discovery skills within an activity? Is there realisation and surprise?</i>
<b>Anticipation</b>	<i>How does the learner demonstrate anticipation? Are they showing prediction because of previous knowledge?</i>
<b>Persistence</b>	<i>How does the learner demonstrate continued effort within the activity (e.g. overcoming difficulties or conditions that usually make them disengage from learning)?</i>
<b>Initiation</b>	<i>How does the learner express their initiation (e.g. requesting the activity or doing something new in the activity)?</i>

“Engagement sets the optimal occasion for learning to occur”

*From an International Literature Review. Carpenter, et al (2011)*

Process: In our first year of working with the Engagement for Learning model, we used the tools as they were prescribed and developed our skills and understanding of the process. At the end of 2019, a staff survey for Engagement for Learning was conducted which highlighted successful areas but also showed aspects of the methodology which could be improved to better meet the needs of our school. In 2020 the Curriculum Leadership Team (CLT) reviewed some of the methodology and tools and adapted it.

The 3 main changes were:

- using a simpler scoring system more in line with current phasing systems used in other areas of school data collection
- meeting in syndicate teams with associated therapists rather than in mixed groups.
- A simplified observation sheet (see appendix 2)

These changes were welcomed by staff and we conducted another 2 surveys through the year to gain further feedback from staff which we will take into consideration as we continue to refine our methodology for 2021.

Although teachers are still using the key indicators in their observations of student engagement, the scoring is no longer directly tied to each indicator as it was felt that this was too complicated and subjective. However, as a tool to describe student engagement, they are invaluable which is why they will continue to be included in our observation sheets and in our group discussions.

## End of Year Engagement Data Results

Student	Checkpoint 1	2	3	4	5	Phases moved EOY	Highest engagement score 1	Highest engagement score 2	Highest engagement score 3	COMMENTS
1	Phase 2	Phase 1	Phase 1	Phase 1	Phase 1	1	y			Charter goal achieved by

										cp2
2	Phase 4	Phase 3	Phase 2	Phase 2	Phase 2	2		y		
3	Phase 4	Phase 4	Phase 3	Phase 3	Phase 3	1			y	
4	Phase 4	Phase 3	Phase 3	Phase 2	Phase 3	2		y		Up then down (3-2-3)
5	Phase 3	Phase 3	Phase 2	Phase 3	Phase 2	1		y		Started at phase 3
6	Phase 3	Phase 4	Phase 2	Phase 2	Phase 1	3	y			Down after lockdown then up (3-4-2).
7	Phase 4	Phase 4	Phase 3	Phase 2	Phase 2	3		y		
8	Phase 4	Phase 4	Phase 3	Phase 3	Phase 2	2		y		
9	Phase 4	Phase 4	Phase 3	Phase 2	Phase 1	3	y			
10	Phase 4	Phase 3	Phase 3	Phase 2	Phase 2	2		y		
11	Phase 4	Phase 3	Phase 3	Phase 2	Phase 1	3	y			
12	Phase 3	Phase 3	Phase 3	Phase 3	Phase 1	2	y			Started at phase 3
13	Phase 4	Phase 2	Phase 1	Phase 1	Phase 1	3	y			
14	Phase 4	Phase 3	Phase 1	Phase 1	Phase 1	3	y			
15	Phase 4	Phase 3	Phase 3	Phase 3	Phase 2	2		y		
16	Phase 4	Phase 3	Phase 3	Phase 2	Phase 2	2		y		
							Total= 7	Total = 8	Total = 1	

## Analysis:

Number of phases moved:

6 students moved 3 phases

7 students moved 2 phases

3 students moved 1 phase

## Discussion

### Different starting points:

Unlike the Charter Target goals, the initial Engagement phase score does not have to be 4. It is suggested that to be eligible for selection in the Engagement for Learning process, students need to have good attendance, not be on regular medication and have engagement as their barrier to learning rather than behaviour needs. This means that in some classes, a student may already have a slightly higher engagement level than 4. One student, who was the only eligible student in the class to be included, started at phase 2 and already had a phase 1 engagement and had completed their Charter Target goal by the second checkpoint (see student 1). Other students started at phase 3, which would also slightly skew the data for the number of phases moved by the end of year.

However, looking at the level of Engagement Score reached at the end of year shows that:

7 students achieved highest engagement (phase 1)

8 students achieved mid-high engagement (phase 2)

1 student achieved mid engagement (phase 3).

Given that our aim is to raise student engagement levels in an activity, this shows that 100% of students increased their engagement over the year and by the end of year, 43% of students had the highest level of engagement and 50% of students had a mid to high engagement level.

## **Impact of COVID 19 on data.**

Covid 19 has impacted our results to some extent. After lockdown, attendance was not as consistent for some students and this may explain the data for students 6 and 4. There are also 3 students which only moved 1 phase and it might be useful to look into attendance to see if this may have impacted their engagement levels in class.

Notes - Due to the small sample size it is not presented broken down into ethnicity or gender but we do have the data for this if the Board would require it.

## **Conclusion:**

These are encouraging results and provide positive information to confirm teachers' ongoing growth in developing student engagement. Next steps will be to continue to focus on expanding staff knowledge and identification of the engagement indicators. We will train new staff with the Engagement for Learning tools and methodology that we have adapted for our school and we will continue to use video observations and group analysis to identify and grow engagement within our students.

For 2021 we will continue to provide professional development for our staff in this area and we will maintain links with other schools in New Zealand who are also using the Engagement for Learning tools so we can share best practice.

*Ruth Lively Master  
January 2021*

## **Appendix 2**

Template Observation form.

OTJ = (Overall Teacher Judgement).

Name:	Date:	E4L Charter Goal
<b>Observation:</b>  <u>Can I see?</u> Curiosity Investigation Discovery Persistence Responsiveness Initiation Anticipation		Intervention:
		OTJ Phase:
		Intervention for next time:





## Independent auditor's report

To the readers of Kowhai Special School's Financial Statements for the year ended 31 December 2020

The Auditor-General is the auditor of Kowhai Special School (the School). The Auditor-General has appointed me, Maxwell John Dixon, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements of the School on his behalf.

### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2020; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime issued in New Zealand (PBE Standards RDR).

Our audit was completed on 24 May 2021. This is the date at which our opinion is expressed.

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

### Basis for our opinion

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

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

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

### Responsibilities of the Board for the financial statements

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

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

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



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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.





### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included within the Analysis of Variance, the Kiwisport Statement, and the Board of Trustees List which form part of the Annual Report, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

A handwritten signature in black ink, appearing to read 'M. John Dixon', written in a cursive style.

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