

KŌWHAI SPECIALIST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	2588
Principal:	Sarah Roil
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KŌWHAI SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Kōwhai Specialist School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

KIRSTY BOTHERWAY

Full Name of Presiding Member



Signature of Presiding Member

22 May 2024

Date:

Sarah R. O'Neil

Full Name of Principal



Signature of Principal

22 May 2024

Date:

Kōwhai Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,462,904	3,396,829	3,992,725
Locally Raised Funds	3	67,517	-	19,502
Interest		140,243	80,000	47,232
Gain on Sale of Property, Plant and Equipment		-	-	7,500
Other Revenue		106,000	106,000	90,000
Total Revenue		4,776,664	3,582,829	4,156,959
Expenses				
Locally Raised Funds	3	51,424	54,000	42,800
Learning Resources	4	3,539,834	2,947,273	3,188,359
Administration	5	386,226	189,624	290,852
Interest		1,714	2,500	1,831
Property	6	563,104	424,173	514,533
Loss on Disposal of Property, Plant and Equipment		1,717	-	-
Total Expense		4,544,019	3,617,570	4,038,375
Net Surplus / (Deficit) for the year		232,645	(34,741)	118,584
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		232,645	(34,741)	118,584

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		2,904,792	2,904,792	2,717,814
Total comprehensive revenue and expense for the year		232,645	(34,741)	118,584
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		22,288	-	68,394
Capital Distribution to MOE - Property		(3,125)	-	-
Equity at 31 December		3,156,600	2,870,051	2,904,792

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	615,496	595,462	917,271
Accounts Receivable	8	357,186	262,000	260,000
GST Receivable		-	30,000	25,310
Prepayments		96,237	15,000	16,438
Investments	9	2,644,445	1,800,000	2,065,827
Funds Receivable for Capital Works Projects	15	14,992	-	20,358
		<u>3,728,356</u>	<u>2,702,462</u>	<u>3,305,204</u>
Current Liabilities				
GST Payable		5,383	-	-
Accounts Payable	11	369,850	335,000	343,863
Revenue Received in Advance	12	-	-	50,000
Finance Lease Liability	14	10,492	10,000	9,376
Funds Held for Capital Works Projects	15	203,347	20,000	40,442
Funds for ORS	16	1,022,069	602,411	1,025,582
		<u>1,611,141</u>	<u>967,411</u>	<u>1,469,263</u>
Working Capital Surplus/(Deficit)		2,117,215	1,735,051	1,835,941
Non-current Assets				
Property, Plant and Equipment	10	1,109,499	1,200,000	1,121,911
		<u>1,109,499</u>	<u>1,200,000</u>	<u>1,121,911</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	61,894	55,000	44,896
Finance Lease Liability	14	8,220	10,000	8,164
		<u>70,114</u>	<u>65,000</u>	<u>53,060</u>
Net Assets		<u><u>3,156,600</u></u>	<u><u>2,870,051</u></u>	<u><u>2,904,792</u></u>
Equity		<u><u>3,156,600</u></u>	<u><u>2,870,051</u></u>	<u><u>2,904,792</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 Specialist School

Statement of Cash Flows

For the year ended 31 December 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		939,127	680,167	749,355
Locally Raised Funds		(53,918)	54,316	115,227
Goods and Services Tax (net)		30,693	(4,690)	4,652
Payments to Employees		(246,886)	(198,689)	(203,790)
Payments to Suppliers		(625,593)	(474,697)	(378,924)
Interest Paid		(1,714)	(2,500)	(1,831)
Interest Received		131,698	72,341	29,961
Net cash from/(to) Operating Activities		173,407	126,248	314,650
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(81,570)	7,500
Purchase of Property Plant & Equipment (and Intangibles)		(225,457)	(186,684)	(113,385)
Purchase of Investments		(578,618)	(424,870)	(25,130)
Proceeds from Sale of Investments		-	690,697	-
Net cash from/(to) Investing Activities		(804,075)	(2,427)	(131,015)
Cash flows from Financing Activities				
Furniture and Equipment Grant		22,288	-	68,394
Distribution to Ministry of Education		(3,125)	-	-
Finance Lease Payments		(4,197)	(22,375)	(5,986)
Funds Administered on Behalf of Other		313,927	(423,255)	337,440
Net cash from/(to) Financing Activities		328,893	(445,630)	399,848
Net increase/(decrease) in cash and cash equivalents		(301,775)	(321,809)	583,483
Cash and cash equivalents at the beginning of the year	7	917,271	917,271	333,788
Cash and cash equivalents at the end of the year	7	615,496	595,462	917,271

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 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 14. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

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

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

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

i) Intangible Assets

Software costs

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

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

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

k) Accounts Payable

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) Funds held for Capital works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

o) Provision for Cyclical Maintenance

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

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

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

p) Financial Instruments

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

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	995,349	645,829	850,173
Teachers' Salaries Grants	3,051,662	2,490,000	2,758,106
Use of Land and Buildings Grants	311,148	235,000	331,431
Other Government Grants	104,745	26,000	53,015
	<u>4,462,904</u>	<u>3,396,829</u>	<u>3,992,725</u>

The school has opted in to the donations scheme for this year. Total amount received was \$18,340 (2022: \$16,200).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	1,602	-	2,078
Fundraising and Community Grants	50,300	-	-
Other Revenue	15,615	-	17,424
	<u>67,517</u>	<u>-</u>	<u>19,502</u>
Expenses			
Extra Curricular Activities Costs	13,527	5,000	10,258
Other Locally Raised Funds Expenditure	37,897	49,000	32,542
	<u>51,424</u>	<u>54,000</u>	<u>42,800</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>16,093</u>	<u>(54,000)</u>	<u>(23,298)</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	87,127	88,712	79,640
Equipment Repairs	7,169	10,000	6,769
Information and Communication Technology	24,565	20,000	19,064
Library Resources	2,040	1,000	1,209
Employee Benefits - Salaries	3,122,104	2,532,561	2,812,000
Staff Development	87,797	80,000	58,434
Depreciation	209,032	215,000	211,243
	<u>3,539,834</u>	<u>2,947,273</u>	<u>3,188,359</u>

5. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	5,648	5,648	5,484
Board Fees	2,235	3,500	2,230
Board Expenses	3,272	4,000	6,348
Communication	7,434	10,000	6,515
Consumables	73,840	46,700	30,403
Healthy Lunches	143,465	-	118,300
Other	2,787	4,800	6,462
Employee Benefits - Salaries	137,139	104,500	105,809
Insurance	1,594	1,434	1,045
Service Providers, Contractors and Consultancy	8,812	9,042	8,256
	386,226	189,624	290,852

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	16,808	10,000	9,760
Consultancy and Contract Services	74,869	60,000	54,667
Cyclical Maintenance Provision	16,998	9,173	9,173
Grounds	37,142	24,000	26,841
Heat, Light and Water	14,379	17,000	13,679
Rates	689	1,000	598
Repairs and Maintenance	14,996	14,000	16,423
Use of Land and Buildings	311,148	235,000	331,431
Security	17,422	9,000	8,841
Employee Benefits - Salaries	58,653	45,000	43,120
	563,104	424,173	514,533

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

7. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	615,496	595,462	917,271
Cash and Cash Equivalents for Statement of Cash Flows	615,496	595,462	917,271

Of the \$563,104 Cash and Cash Equivalents, \$203,347 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	71,751	2,000	316
Interest Receivable	30,886	30,000	22,341
Banking Staffing Underuse	-	-	8,338
Teacher Salaries Grant Receivable	254,549	230,000	229,005
	<u>357,186</u>	<u>262,000</u>	<u>260,000</u>
Receivables from Exchange Transactions	102,637	32,000	22,657
Receivables from Non-Exchange Transactions	254,549	230,000	237,343
	<u>357,186</u>	<u>262,000</u>	<u>260,000</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	2,644,445	1,800,000	2,065,827
	<u>2,644,445</u>	<u>1,800,000</u>	<u>2,065,827</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building Improvements	699,666	88,598	-	-	(52,449)	735,815
Furniture and Equipment	167,274	50,378	(1,717)	-	(43,547)	172,388
Information and Communication Technology	81,792	47,005	-	-	(50,807)	77,990
Motor Vehicles	156,977	-	-	-	(49,539)	107,438
Leased Assets	14,283	12,356	-	-	(12,450)	14,189
Library Resources	1,919	-	-	-	(240)	1,679
Balance at 31 December 2023	<u>1,121,911</u>	<u>198,337</u>	<u>(1,717)</u>	<u>-</u>	<u>(209,032)</u>	<u>1,109,499</u>

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

	2023	2023	2023	2022	2022	2022
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Building Improvements	886,997	(151,183)	735,814	798,400	(98,734)	699,666
Furniture and Equipment	644,860	(472,472)	172,388	627,083	(459,809)	167,274
Information and Communication Technology	332,857	(254,866)	77,991	341,369	(259,577)	81,792
Motor Vehicles	489,647	(382,208)	107,439	489,647	(332,670)	156,977
Leased Assets	71,545	(57,357)	14,188	70,165	(55,882)	14,283
Library Resources	4,271	(2,592)	1,679	4,271	(2,352)	1,919
Balance at 31 December	2,430,177	(1,320,678)	1,109,499	2,330,935	(1,209,024)	1,121,911

11. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	64,015	60,000	62,981
Accruals	3,767	5,000	5,249
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	261,331	230,000	235,392
Employee Entitlements - Leave Accrual	40,737	40,000	40,241
	369,850	335,000	343,863
Payables for Exchange Transactions	369,850	335,000	343,863
	369,850	335,000	343,863

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other Revenue in Advance	-	-	50,000
	-	-	50,000

13. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	44,896	45,000	35,723
Increase to the Provision During the Year	16,998	10,000	9,173
Provision at the End of the Year	61,894	55,000	44,896
Cyclical Maintenance - Non Current	61,894	55,000	44,896
	61,894	55,000	44,896

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

14. Finance Lease Liability

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	10,492	10,000	9,376
Later than One Year and no Later than Five Years	8,761	10,500	8,470
Future Finance Charges	(541)	(500)	(306)
	18,712	20,000	17,540
Represented by			
Finance lease liability - Current	10,492	10,000	9,376
Finance lease liability - Non Current	8,220	10,000	8,164
	18,712	20,000	17,540

15. Funds Held for Capital Works Projects

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

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
220683 - A: QLE Upgrade & Extn_Blocks D&E Replacement	8,323	184,093	(45,937)	-	146,480
220684 - Pedestrian Safety, Staff Car Parking Upgrade	(18,084)	48,893	(30,809)	-	-
226680 - A: Heating Replacement & Electrical & Plumbing Remediation	(2,274)	78,462	(19,320)	-	56,867
236314 - F, 1: LSPM Pool	32,119	-	(38,556)	-	(6,436)
243293 - A, F & Pool Electrical Remediation	-	-	(8,556)	-	(8,556)
240549 - Quiet Space Modifications	-	12,206	(12,206)	-	-
Totals	20,084	323,654	(155,384)	-	188,355

Represented by:

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

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
220683 - A: QLE Upgrade & Extn_Blocks D&E Re	-	55,467	(47,144)	-	8,323
220684 - Pedestrian Safety, Staff Car Parking Upgrade	45,300	-	(63,384)	-	(18,084)
226680 - A: Heating Replacement & Electrical & Plumbing Remediation	(2,274)	-	-	-	(2,274)
236314 - F, 1: LSPM Pool	-	33,619	(1,500)	-	32,119
Totals	43,026	89,086	(112,028)	-	20,084

Represented by:

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

16. Funds for ORS

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held at Beginning of the Year	1,025,582	800,000	706,804
ORS Funding	2,460,174	2,450,291	2,203,503
Total Funds Available	3,485,756	3,250,291	2,910,307
ORS Expenditure			
Administration	106,000	106,411	90,000
Consumables & Resources	52,996	59,424	42,276
ORS Specialists	595,791	674,500	384,115
Teacher Aide Salaries	1,708,899	1,807,545	1,368,335
	2,463,686	2,647,880	1,884,726
Funds Held at Year End	1,022,069	602,411	1,025,582

17. Related Party Transactions

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

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

Damian Roil is the husband of Principal Sarah Roil and owner of Roil Builders Limited. During the year the School contracted Roil Builders Limited for repair and maintenance services. The total value of all transactions for the year was \$7,839 (2022: \$2,076) and no amount is outstanding as at balance date (Prior Period: nil). Because this amount is less than \$25,000 (excl GST) for the year the contract does not require Ministry approval under s10 of Schedule 23 of the Education and Training Act 2020.

18. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	2,235	2,230
<i>Leadership Team</i> Remuneration	549,028	517,075
Full-time equivalent members	4	4
Total key management personnel remuneration	551,263	519,305

There are five members of the Board excluding the Principal. The Board had held seven full meetings of the Board in the year. The Board also has Finance (one member) and Property (one member) 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 as required.

Principal 1

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	170 - 180
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

The Principal also received \$14,131 (2022: \$15,208) 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	2023 FTE Number	2022 FTE Number
100 - 110	6	5
110 - 120	4	1
120 - 130	1	-
	11	6

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:

	2023 Actual \$0	2022 Actual \$0
Total Number of People	-	-

20. Contingencies

There are no contingent liabilities and no other contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 settlement wash-up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and therefore is not recorded in these financial statements.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$532,685 (2022:\$3,932) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
220683 Block A QLE Upgrade & Extn Block D & E Replacement	554,665	94,856	459,809
226680 Heating Replacement, Electrical & Plumbing Remediation	94,980	21,595	73,385
236314 F, 1 LSPM Pool	37,855	40,056	(2,201)
243293 A, F & Pool Electrical Remediation	10,248	8,556	1,692
Total	697,748	165,063	532,685

(b) Operating Commitments

As at 31 December 2023 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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	615,496	595,462	917,271
Receivables	357,186	262,000	260,000
Investments - Term Deposits	2,644,445	1,800,000	2,065,827
Total Financial Assets Measured at Amortised Cost	<u>3,617,127</u>	<u>2,657,462</u>	<u>3,243,098</u>

Financial Liabilities Measured at Amortised Cost

Payables	369,850	335,000	343,863
Finance Leases	18,712	20,000	17,540
Total Financial Liabilities Measured at Amortised Cost	<u>388,562</u>	<u>355,000</u>	<u>361,403</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 KŌWHAI SPECIALIST SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 22nd May 2024. 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 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.

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 arises 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 1, 25 to 58, 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) (PES 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.

David Fraser

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

Kōwhai Specialist School

Kiwisport Report

For the year ended 31 December 2023

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 2023 the school received total Kiwisport funding of \$2,398 (excluding GST). The funding was spent on sports fees and equipment.

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

Kōwhai Specialist School

Statement of Compliance with Employment Policy

For the year ended 31 December 2023

For the year ended 31st December 2023 the Kōwhai Specialist School Board:

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

END of YEAR ANALYSIS OF VARIANCE FOR CHARTER GOALS 2023

During the last few years, a pattern has become evident in our school data that students within the Pasifika ethnicity group typically have lower levels of achievement in Working at Level data across all levels. Also, over the years, our student population is increasingly from the Pasifika community. This may be due to the fact that previously, students were classified by their first ethnicity grouping only, whereas now we are able to acknowledge multiple ethnicities. There is also a likelihood that the ethnic makeup of our school is changing. Currently, 18 of our students identify with the Pasifika ethnicity group. Interestingly, most of these students (14 out of 18) are within our primary school year levels (years 0-8).

The Kōwhai Leadership Team (LT) and Curriculum Leadership Teams (CLT) recognise that over the last few years, we have focused our Professional Development (PD) on how to support our Māori learners, who make up a large part of our student population, 66 students in total. Staff now have a developing understanding of Te Reo, Tikanga Māori, and Te Ao Māori worldview. This deepening understanding is beginning to show increasingly often and authentically at the classroom level, within staff meetings, and full school level as staff increase in both capacity and confidence in this kaupapa. It is now time for our staff to collectively focus on deepening our understanding of our Pasifika learners' cultural identity so we can more authentically meet their needs at the classroom level. Our 2023 Charter goal is the starting point in this journey for many of our staff:

2023 Goal

By the start of Term 4 2023, all students who identify with the Pacific Peoples ethnic group will have made at least two phases of progress in a maths goal

Since the introduction of this goal at the beginning of the 2023 school year, we have had some new learning around the terms 'Pasifika'

and ‘Pacific Peoples’. Our school traditionally used the term ‘Pasifika’ to refer to all people from the Pacific region. In 2022, we aligned our language with the Ministry of Education Ethnicity groupings and began using the term ‘Pacific Peoples’ instead. As part of our journey this year, the LT and CLT have begun to work with Sue Sauia and Marian Iosefo (our local Lead Advisors for Pacific Engagement) and Siliva Gaugatao (Lead Facilitator for Pacific-led Education) and Kema Perez who advised us that the term ‘Pasifika’ was the preferred term for people from the Pacific region and we have now aligned our language accordingly.

In our 2023 Charter, the following actions have been planned to support our staff in developing a deeper understanding of Pasifika ways of being, doing, and learning. The proposed impact on teachers from these actions is for, *“Teachers to develop skills to be more culturally responsive to Pasifika People with the aim of building strong pedagogical relationships on which to build student progress.”*

Action plan from the 2023 Charter:

Action	Who’s Responsible	When	Progress so far
Employ a dedicated Pasifika tutor to deliver lessons across the school one day per week.	Principal	Terms 1-4	Noella has been employed and is working across some parts of the school on a weekly basis. Unfortunately, due to unforeseen circumstances, Noella has had high absenteeism this year.
Liaison support from Pasifika staff to support with building aiga-kura relationships	Principal	As required- ongoing	Siliva and Kema recognised the need for us to employ Tiute Fiu to support staff professional development and hopefully aiga (family) liaison. Tiute has been employed for 6 hours a week across three days.
Teaching to the NE PLD contract	Kahui Ako- Lucas	Terms 1-4	Kahui Ako Impact Coaching team working together regularly to build a picture of what this will look like in our school setting. This is currently Ruth, Lucas, Katie & Amy.

			<p>Lucas was employed as Across School Leader (ASL) and is now leading the Kōwhai PD focus on Teaching to the North East with the support of Jenna Crowley from Cognition Services.</p> <p>There are three teachers who will be completing a Professional growth Cycle (PGC) linked to the Teaching to North ERast program in the 2023/2024 cycle.</p>
Staff PLD- greetings in the Pacific language which the student identifies with.	Pasifika tutor	Term 1	Has occurred in some classrooms
Teacher familiarisation of Tapasā - competencies with gaps identified	Principal	Term 2	CLT team have been working with Sue Sauia and Siliva Gaugatao to upskill CLT and LT as first priority.
Goal-setting support for teachers of Pasifika learners where past progress is limited.	CLT	Term 1	Teachers designed Charter goals to meet the individual needs of their Pasifika learners.
Develop a deeper understanding of why our Pasifika student data is lower so personalised targeted support can be put in place	CLT/ Team Leaders	Terms 1-2 Ongoing as needed.	<p>Still looking into reasons for this- answers may come out of continued work on Teaching to the North East work and also planned Fono (hui) with aiga (whānau). Fono will be held in Term 1, 2024.</p> <p>End-of-year IEP data for 2023 shows Pasifika learners achieving at a higher rate than Māori, NZ European, and Asian cohorts currently.</p>

Kahui Ako PLD - Pacific culture/s - what can we do as teachers to better support our Pasifika aiga?	Kahui Ako- Work site rep	Term 1	First Teacher and Therapist staff meeting held on building Pasifika knowledge across our school 23/8. TAs were also invited to attend if they wanted to. This PD built on information from Siliva and Sue shared at CLT and LT level. Teaching to the North East kaupapa focuses on all marginalised students, which includes our Pasifika learners.
Maths PLD - where do teachers need upskilling- ask teachers where they need support and tailor PLD	Numeracy Lead Teachers	Terms 1-4	Survey shared with teachers Term 3 to collect areas of potential staff development related to maths. Resource packs are in the process of being created to share with teachers to support with Maths lessons. At the Term 4, week 8 staff meeting Angi and Virginia will discuss this with teachers and encourage more teachers to add resources. The packs will then be created and shared with teachers in early 2024.

Data exclusions:

At the beginning of the 2023 school year, we had twenty Pasifika students at our school. At the beginning of this data collection, we had one Pasifika student move schools, a second Pasifika student sadly passed away, and a third student who is still at school but missed out on having baseline data collected and a goal set. This error was discovered mid-year, it would alter the data set if a goal was set for the second half of the year only, therefore one eligible student has been excluded from the data set. This data set includes 17 students or 15% of our school population.

The phase system:

As with previous Charter goals, student progress has been tracked using the phase system (see appendix).

Raw data:

Student ID	Number of phases progressed	2023 Attendance
Student A	2 phases	87%
Student B	2 phases	78%
Student C	2 phases	88%
Student D	2 phases	86%
Student E	2 phases	76%
Student F	1 phase	84%
Student G	3 phases	79%
Student H	2 phases	84%
Student I	2 phases	61%
Student J	2 phases	73%
Student K	2 phases	41%
Student L	3 phases	79%
Student M	2 phases	67%
Student N	2 phases	74%
Student O	2 phases	88%
Student P	2 phases	90%
Student Q	2 phases	84%

2023 Progress made in phase groupings:

Progress made	2023 mid-year		2023 end of year	
	Number of students	% of students	Number of students	% of students
Number of students who have made less than 1 phase of progress	4 students	24%	0 students	0%
Number of students who have made 1 phase progress	11 students	64%	1 student	6%
Number of students who have made 2 phases of progress	0 students	0%	14 students	82%
Number of students who have made 3 phases of progress (have met their goal)	2 students	12%	2 students	12%

Analysis of Data:

- 100% of students have made at least one phase of progress on their charter target goal. Comparatively, at the end of year data collection point in 2022, 95% of students had made at least one phase of progress on the charter goal, the student group last year included far more students.
- The average progress made per student is 2.05 phases at the end-of-year data collection point. At the same time in 2022, the average progress per student was 2.06 phases.
- At the end-of-year data collection point 12% of students (2 of 17 students) had met the Charter goal set for the beginning of term 4, this was the same as at the mid-year data collection point.

Analysis of Attendance:

Term 1 Attendance		Term 2 Attendance		Term 3 Attendance	
Pasifika students	All students	Pasifika students	All students	Pasifika students	All students
71% present	77% present	76% present	76% present	74% present	76% present

There is some discrepancy in Terms 1 and 3, as can be seen in the above table, our Pasifika learners have slightly lower rates of attendance at school than our total school population. Looking at the average phases of progress in regards to attendance it can be noted that there is not a correlation in this data set between attendance at school and progress (1 phase of progress- 84% average attendance, 2 phases of progress- 77% average attendance, 3 phases of progress- 79%).

Further Analysis of Progress

- Due to the very small size of this sample group, data has not been analysed through the view of gender or year level. As the target group is ethnically focused there is also no additional ethnicity data.

Next steps:

- Continue to work on actions in the Charter to further build staff knowledge on how best to support our Pasifika students.
- Continue to work towards aligning the Teaching to the North East kaupapa to best meet the needs of all learners at our school but with a particular focus on our Pasifika learners.
- Work alongside Tiute, Noella, Sue, and Siliva at a school-wide systems level to adopt and adapt our current practices to better meet the needs of our Pasifika whānau.
- Maths-focused professional development opportunities for individual teachers to commence.
- Maths resource packs to be shared with teachers after term 4 staff meeting to collect more ideas.

Appendix:

The Phase System

Guide

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

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



2023 End of Year Reporting to the Board

This End of Year's data report includes three different data collection methods that are used in different areas of our school. Section One will focus on Working at Levels for students in years 0-13 who were at Kōwhai for the 2022 and 2023 end-of-year data collections, this will give a twelve-month progress snapshot. This is a majority of our students. The second section will focus on a small group of students, who are based in our Raureka satellite. These students who are working at Fuel 1 to Fuel 4, and accessing the New Zealand Curriculum (NZC) through the lens of *Quest for Learning*, are included in the 2023 data in a different subset and will feature in the second section of this report. TEC students also sit outside this data set as they access the Sir Keith Park Curriculum, rather than the NZC, like their younger peers. The third section will include data on our TEC learners and is from the 2023 data collection only as in 2023 the TEC teachers introduced a new curriculum and assessment method.

Section One: 2023 End of Year Working at Levels

Working at Levels are collected at the end of Term Two (May) and the beginning of Term Four (October) for students in Years 0 to 13. This is an additional source of data than Charter Target Goal and IEP Goal progress and shows if students have made progress by moving up the frameworks. The frameworks used for determining Working at Levels are the Expanded Reading Framework, Expanded Writing Framework, the Expanded Number Framework, and the NZ Maths Number Framework (for students working at New Zealand Curriculum (NZC) Level One and above). Teachers also use The Expanded Communication

Framework for tracking student progress but the data is not collated at a school-wide level.

Students at Kōwhai Specialist School, in years 0-13, are working across a wide range of levels from Quest and Fuel, through Launch, to Levels One, Two, and Three of the New Zealand Curriculum. Students working at Levels One, Two, and Three of the NZC have their Working at Levels reported on using smaller steps (Level 1i, Level 1ii, Level 1iii, etc.). For the sake of this data collection and analysis, 'Working within or above level 1' is considered to include Level 1i and above. Working at Fuel or Launch levels is considered to be working within the Expanded frameworks.

The Expanded Frameworks are used to inform the learning and assessment cycle. When a goal is reported as being achieved on the student's StoryPark/ Hero account, the corresponding indicator will be highlighted on a framework in the Cumulative Records. Although Working at Levels are reported twice a year, frameworks are a working document used throughout the year to help determine students' goals and to track progress (see Appendix A for a sample of a framework document).

In the first section of this report, there is data collected on students accessing Fuel (Levels 5 & 6), Launch, and Levels 1-3 of the New Zealand Curriculum. This is a group of seventy-eight students. In previous years, mid-year and end-of-year working-at-level reports have been presented to the Board. This is the first Working at Levels report that has been written this year so is slightly different from the previous end-of-year Working at Level reports. The main data set in this report focuses on students in years 0-13, who access the NZC, and who have data available for the end of year 2022 and the end of year 2023 data collections. These two data sets are being compared to show progress across a 12-month period. This means there are a number of exclusions from the data set, including; students who have started school during the 2023 school year and students for a variety of other reasons either do not have end-of-year data for the 2022 or 2023 school year.

Reading Working at Levels for All Students: Analysis of Results

2022 End-of-Year Reading Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
10	22	9	10	5	5	9	7	1			

2023 End-of-Year Reading Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
5	20	16	11	3	5	8	9	1			

- The range remains the same for the two data groups, from Fuel 5 to level 2i.
- The largest group of students are working at Fuel 6 in both data collections.
- The median working at level is Launch 1 for both the 2022 and 2023 end-of-year data collections.
- During this 12-month period, 2 students regressed one level, twelve students progressed one level and two students progressed two levels.

Writing Working at Levels for all students: Analysis of results

2022 End of year Writing Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
9	19	16	7	3	2	6	9	4	3		

2023 End of year Writing Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
2	19	21	7	4	2	6	10	3	3	1	

- The 2022 range was Fuel 5- Level 2ii. This increased by one level by the 2023 end-of-year data to Fuel 5- Level 2iii.
- In 2022, the largest group of students were working at Fuel 6. By 2023, the largest group of students were working one level higher at Launch 1.
- The median working at level for the 2022 and 2023 school years are both Launch 1.
- During this 12-month period, two students regressed one level, twenty students progressed one level and two students progressed two levels.

Maths Working at Levels for all students: Analysis of Results

2022 End of year Maths Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
8	16	15	5	6	1	7	8	6	5	1

2023 End of year Maths Results:

Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
4	14	16	6	4	2	9	6	8	7	2

3

- The 2022 and 2023 ranges were both Fuel 5- Stage 6.
- In 2022, the largest group of students were working at Fuel 6. By 2023, the largest group of students were working one level higher at Launch 1.
- The median working at level for 2022 was Launch 1- Launch 2. By the end of the 2023 school year, this had increased slightly to Launch 2.
- During this 12-month period, twenty-three students progressed one level, four students progressed two levels and 2 students

progressed three levels and one student progressed five levels.

Working at Levels for Students viewed through the lens of Gender:

2022 End-of-Year Reading Results

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
Female	3	9	0	3	1	2	1	1				
Male	7	13	9	7	4	3	8	6	1			

2023 End-of-Year Reading Results

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
Female	1	8	3	3	0	2	2	1				
Male	4	12	13	8	3	3	6	8	1			

Comparison of Data on Female students between 2022 and 2023 school years

- In 2022, 20% of female students were working within or above Level 1 of the NZC, by the end of 2023 this had increased to

25% of female students working within, or above, Level 1 of the NZC.

- At the end of 2022, the median level was Fuel 6, by the end of 2023 this had increased one level to Launch 1.
- At the end of 2022 and 2023, the largest group of female students were working within Fuel 6.

Comparison Data on male students between 2022 and 2023 school years

- In both the 2022 and 2023 end-of-year data sets, 31% of male students were working within or above Level 1 of the NZC.
- At the end of both 2022 and 2023, the median level was Launch 1- Launch 2 for male students.
- In 2022, the largest group of male students was working at Fuel 6, by the end of 2023 the largest group had moved to work at Launch 2 (two levels above).

Reading Comparison Data between male and female students for the 2023 end-of-year data collection

- Within this data set there are twenty female students and fifty-eight male students.
- By the end of the 2023 school year, male students had a higher percentage of students working within or above Level 1 of the NZC (31% vs. 25%), male students also had a higher median level (Launch 1-2 vs. Fuel 6) and the largest student group working at a higher level (Launch 2 vs. Fuel 6).

2022 End of year Writing Results:

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
Female	2	7	4	2	0	1	1	2	1			
Male	7	12	12	5	3	1	5	7	3	2	1	

2023 End of year Writing Results:

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii	Level 3
Female	0	7	5	2	1	0	2	2	1			
Male	2	12	16	5	3	2	4	8	2	3	1	

Comparison of Writing Data on Female students between 2022 and 2023 school years

- 25% of female students are working within or above Level 1 of the NZC at the end of the 2022 and 2023 school years.
- At the end of both the 2022 and 2023 school years the largest group of female students were working at Fuel 6.
- At the end of 2022 the median group of female students was working at Fuel 6- Launch 1. By the end of the 2023 school

year the median student was working at Launch 1.

Comparison of Writing Data on Male Students between 2022 and 2023 school years

- 33% of male students were working within or above level 1 of the NZC at the end of both the 2022 and 2023 school years.
- At the end of the 2022 school year the largest group of male students was working at Fuel 6- Launch 1.
- At the end of the 2022 and 2023 school year the median group of male students was working at Launch 1.
- At both the end of 2022 and 2023 the largest group of male students were working at Launch 1.

Writing Comparison Data between male and female students for the 2023 end-of-year data collection

- By the end of the 2023 school year male students had a higher percentage of students working within or above Level 1 of the NZC (33% vs. 25%), male and female students had the same median level (Launch 1) and both largest groups of students were working within Launch 1.

2022 End of year Maths Results:

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Female	1	5	6	1	1	0	4	1	1		
Male	7	11	9	4	5	1	3	7	5	5	1

2023 End of year Maths Results:

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Female	0	5	6	2	0	1	2	2	2		
Male	4	9	10	4	4	1	7	4	6	7	2

Comparison of Maths Data on Female students between 2022 and 2023 school years

- 30% of female students were working within or above Level 1 of the NZC at the end of the 2022 school year. This increased to 35% by the end of the 2023 school year.
- At the end of both the 2022 and 2023 school years the largest group of female students is working at Launch 1.

- At the end of 2022 and 2023, the median group of female students was working at Launch 1 also.

Comparison of Maths Data on Male Students between 2022 and 2023 school years

- 38% of male students are working within or above Level 1 of the NZC at the end of 2022. By the end of the 2023 school year this had increased to 50%.
- At the end of the 2022 school year, the largest group of male students was working at Fuel 6. By the end of the 2023 school year the largest group were working at Launch 1.
- At the end of the 2022 school year, the median group of male students was working at Launch 2. This increased to Launch 3 by the end of the 2023 school year.
- At the end of the 2022 school year, the largest group of male students were working at Fuel 6. This increased to Launch 1 by the end of the 2023 school year.

Maths Comparison Data between male and female students for the 2023 end-of-year data collection

- By the end of the 2023 school year male students had a higher percentage of students working within or above Level 1 of the NZC (50% vs. 35%), male students had a higher median level than female students (Launch 3 vs. Launch 1) and the largest group of male students were working at a higher level than female students (Launch 1 vs. Fuel 6).

Working at Levels for Reading by Ethnicity

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii
Māori	4	11	11	4	2	2	4	7			
NZ European	1	4	5	6	1	5	6	3	1		
Pasifika	0	9	3	1	1	0	0	2			

- Median level Māori- Launch 1.
- Largest group of Māori students are working at Fuel 6 and Launch 1.
- Range for Māori students- Fuel 5- Level 1iii.
- Median level NZ European- Launch 2- Launch 3.
- Largest group of NZ European students are working at Launch 2 and Level 1ii.
- Range for NZ European students- Fuel 5- Level 2i.
- Median level Pasifika- Fuel 6.
- Largest group of Pasifika students are working at Fuel 6.
- Range for Pasifika students- Fuel 6- Level 1iii.

Working at Levels for Writing by Ethnicity

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Level 1i	Level 1ii	Level 1iii	Level 2i	Level 2ii	Level 2iii
Māori	1	12	13	2	2	2	2	7	3	1	
NZ European	1	4	6	4	2	0	5	6	0	3	1
Pasifika	0	6	6	1	1	0	0	1	1		

- Median level Māori- Launch 1.
- Largest group of Māori students are working at Launch 1.
- Range for Māori students- Fuel 5- Level 2ii.
- Median level NZ European- Launch 3.
- Largest group of NZ European students are working at Launch 1 and Level 1iii.
- Range for NZ European students- Fuel 5- Level 2iii.
- Median level Pasifika- Launch 1.
- Largest group of Pasifika students are working at Launch 1.
- Range for Pasifika students- Fuel 6- Level 2i.

Working at Levels for Maths by Ethnicity

	Fuel 5	Fuel 6	Launch 1	Launch 2	Launch 3	Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6
Māori	2	8	12	2	2	1	4	3	6	4	1
NZ European	1	4	3	3	1	1	5	4	5	4	1
Pasifika	1	3	7	1	1	0	1	0	1	0	1

- Median level Māori- Launch 1.
- Largest group of Māori students are working at Launch 1.
- Range for Māori students Fuel 5- Stage 6.
- Median level NZ European- Stage 2.
- Largest group of NZ European students are working at Stage 2 and Stage 4.
- Range for NZ European students- Fuel 5- Stage 6.
- Median level Pasifika- Launch 1.
- Largest group of Pasifika students are working at Launch 1.
- Range for Pasifika students- Fuel 5- Stage 6.

Discussion of results through the lens of ethnicity

- For the Ethnicity data collection, students are often present in more than one ethnicity group. For this section of the report, there are 45 students who identify as Māori, 32 students who identify as NZ European, and 16 students who identify with

the Pasifika group. Three students have been excluded from this section of the data report as their ethnicity grouping was too small and their confidentiality would not have been protected.

- In Reading, the NZ European group of students had the highest median working at level, followed by Māori and then Pasifika students.
- In Writing, NZ European students again had the highest working at level with Māori and Pasifika students on the same slightly lower level.
- In Maths, NZ European students again had the highest working at level with Māori and Pasifika students on the same slightly lower level.
- The attendance levels, viewed through the lens of ethnicity showed: that the largest groups of NZ European, Maori, and Pasifika students all had 81-90% attendance during the 2023 school year.
- By the end of the 2023 school year; in Reading, 47% of NZ European students, 29% of Māori students and 13% of Pasifika students were working within or above Level 1 of the NZC.
- By the end of the 2023 school year; in Writing, 47% of NZ European students, 33% of Māori students and 19% of Pasifika students were working within or above Level 1 of the NZC,
- By the end of the 2023 school year; in Maths, 63% of NZ European students, 42% of Māori students and 19% of Pasifika students are working within or above Level 1 of the NZC.

Section Two: 2023 End of Year Working at Levels for Students Accessing the New Zealand Curriculum through the Lens of Quest

The Kōwhai students who access the NZC through the lens of Quest are sometimes known as “sensory learners” and have Profound and Multiple Learning Disabilities. Our sensory learners access the NZC through a range of sensory experiences and have Quest milestones (with personalised goals) covering cognitive and social pathways. Quest milestones can be learned and taught in any order. Teachers collect data on students working towards milestones/ goals which are published on Storypark / Hero regularly for whānau to see. Teachers also collect three pieces of data when the students have met the goal, to show the student using the new skill across a variety of contexts/ settings. When each goal has been met the goal is then highlighted on the student's individual tracking sheet.

There are 5 students in this data set who have accessed the NZC through the lens of Quest and have data from both the end-of-year checkpoints for 2022 and 2023. To ensure the privacy of these learners the data will only be looked at from a general lens and not broken down into gender, ethnicity, attendance etc.

	Cognitive pathway (difference between 2022 and 2023 end-of-year checkpoints)	Social pathway (difference between 2022 and 2023 end-of-year checkpoints)
Stayed the same		1 student
+1		
+2	2 students	1 student
+3	1 student	2 students
		50

+4		1 student
+5	1 student	
+10	1 student	

Discussion

- The Quest milestones are an effective way of tracking progress for our sensory learners as steps are available to be accessed in any order and can be easily personalised to each student's learning style and needs.
- Due to the size of this group it is difficult to draw authentic conclusions from such a small data set.

Section Three: Sir Keith Park Curriculum and our TEC Learners

A majority of Kōwhai students join the TEC classes when they are between 17 and 18 and stay until the end of the year when they turn 21. Students in TEC do not learn from the NZC, instead, their learning is based on a life skills-focused curriculum gifted from Sir Keith Park Specialist School (SKP) in Auckland. Teachers are able to create a wide variety of learning opportunities to meet students' needs through some time spent inside the classroom setting but also an increasingly large period of learning time spent in the community. The SKP Curriculum came without an assessment tool so the TEC teachers designed a basic tracking tool to use for the 2023 school year. Throughout this year the TEC teachers have gained a deeper understanding of the curriculum and how it relates to current TEC students, it is likely they will amend the assessment tracking tool prior to the 2024 school year commencing. The SKP data is from baseline at the beginning of the year to late-term 3 when the data was collected.

Name	Cooking /3	Maths /7	Literacy /4	Social skills/ Colours /5	Skills for living /5	Community connections /4	Total /37
Student A	2	1		1	1	3	8
Student B	1			1	1	3	6
Student C	2	1	1		1	3	8
Student D	2	1		1	1	3	8
Student E	2			1	1	2	6
Student F	1				1	2	4
Student G	2		2	1	1	2	8
Student H	2			1	1	3	7

Student I	1				1	2	4
Student J	2				1	2	5
Student K	2	1		1	1	2	7
Student L	2	1		1	1	2	7
Student M	2	1			1	3	7
Student N	2	1		1	1	3	8
Student O	2	1		1	1	3	8

Discussion

- The data above is only information on goals that have been met (e.g. 3+ pieces of data collected across generalised settings that show some level of mastery). These goals have been reported to parents on Storypark or Hero as met.
- Students work towards these life skills indicators the whole time they are in TEC, which is between 4 and 5 years for most students.
- The students who have made less than one indicator's worth of progress, have made progress in a number of indicators across that area of the curriculum but have not made progress in 3 different learning contexts and so have not been viewed as having met that indicator, yet!

Amy Shoebriidge

November 2023

Appendix A- Samples of Frameworks

Number Framework

The Number Framework - Strategies

		Operational Domains		
Global Stage		Addition and Subtraction	Multiplication and Division	Proportions and Ratios
Counting	Zero: Emergent	Emergent: The student is unable to count a given set or form a set of up to ten objects.		
	One: One-to-one Counting	One-to-one Counting The student is able to count a set of objects but is unable to form sets of objects to solve simple addition and subtraction problems	One-to-one Counting The student is able to count a set of objects but is unable to form sets of objects to solve simple multiplication and division problems.	Unequal Sharing The student is unable to divide a region or set into two or four equal parts.
	Two: Counting from One on Materials	Counting – from One The student solves simple addition and subtraction problems by counting all the objects, e.g., $5 + 4$ as 1, 2, 3, 4, 5, 6, 7, 8, 9. The student needs supporting materials, like fingers.....	Counting – from One The student solves multiplication and division problems by counting one to one with the aid of materials.....	Equal Sharing The student is able to divide a region or set into given equal parts using materials. With sets this is done by equal sharing of materials. With shapes symmetry (halving) is used.
	Three: Counting from One by Imaging	Counting – from One The student images all of the objects and counts them. The student does not see ten as a unit of any kind and solves multi-digit addition and subtraction problems by counting all the objects.	Counting – from One The student images the objects to solve simple multiplication and division problems, by counting all the objects, e.g., 4×2 as 1, 2, 3, 4, 5, 6, 7, 8. For problems involving larger numbers the student will still rely on materials.	Equal Sharing The student is able to share a region or set into given equal parts by using materials or by imaging the materials for simple problems, e.g., $\frac{1}{2}$ of 8. With sets this is done by equal sharing of materials or by imaging. With shapes symmetry is used to create halves, quarters, eighths, etc.
	Four: Advanced Counting	Counting On The student uses counting on or counting back to solve simple addition or subtraction tasks, e.g., $8 + 5$ by 8, 9, 10, 11, 12, 13 or $52 - 4$ as 52, 51, 50, 49, 48. Initially, the student needs supporting materials but later images the objects and counts them. The student sees 10 as a completed count composed of 10 ones. The student solves addition and subtraction tasks by incrementing in ones (38, 39, 40, ...), tens counts (13, 23, 33, ...), and/or a combination of tens and ones counts (27, 37, 47, 48, 49, 50, 51).	Skip-counting On multiplication tasks, the student uses skip-counting (often in conjunction with one-to-one counting), e.g., 4×5 as 5, 10, 15, 20. The student may track the counts using materials (eg. fingers) or by imaging.	

Expanded Number Framework

THE EXPANDED NUMBER FRAMEWORK

	KNOWLEDGE				STRATEGY
	Numerals Identification	Number Sequence and Order	Grouping/Place Value	Written Recording	
<p style="text-align: center;">Fuel 1 - 4</p> <p>Students working at these levels will be assessed against the Quest for Learning document. They will be supported within a learning rich environment with relevant and appropriate activities, materials and experiences which will be the context in which progress can be monitored and recorded.</p>					<p>Students are immersed in a numeracy rich environment and provided with a range of activities to engage in exploration through sensory experiences</p>
Fuel 5	<p>The student</p> <ul style="list-style-type: none"> attempts to assign a number name to a numeral 	<p>The student</p> <ul style="list-style-type: none"> joins in familiar number activities attempts to sequence events 	<p>The student</p> <ul style="list-style-type: none"> sorts or matches objects according to own choice of category or attribute demonstrates understanding of the concepts 'some', 'none', and 'more' 	<p>The student</p> <ul style="list-style-type: none"> attempts to convey own concepts of numerals using a range of writing surfaces and tools 	
Fuel 6	<p>The student</p> <ul style="list-style-type: none"> recognises some numerals of personal relevance matches numeral to numeral e.g. pairs up numeral cards 	<p>The student</p> <ul style="list-style-type: none"> spontaneously uses some number names and number language orders a 2-step sequence of e.g. first, next, then, after 	<p>The student</p> <ul style="list-style-type: none"> can sort or match objects according to a specified attribute e.g. colour or size indicates '1' or 'more than one' understands the difference between 'same' and 'not the same' 	<p>The student</p> <ul style="list-style-type: none"> attempts to imitate modelled numerals matches numeral to numeral e.g. pairs up 	

	KNOWLEDGE				STRATEGY
	Numerals Identification	Number Sequence and Order	Grouping/Place Value	Written Recording	
Launch i	<p>The student</p> <ul style="list-style-type: none"> differentiates between numerals and other symbols 	<p>The student</p> <ul style="list-style-type: none"> reliably, consistently indicates the FNWS 1,2 attempts to indicate the FNWS to 3 attempts to indicate any BWNS 	<p>The student</p> <ul style="list-style-type: none"> recognises patterns of 1 and 2 	<p>The student</p> <ul style="list-style-type: none"> attempts to record/select numerals or pictorial representations 	<p>The student</p> <ul style="list-style-type: none"> differentiates between 'one' and 'more than one' can match objects 1-1 but does not attach a numerical value

Expanded Reading Framework

Expanded Level One Reading Framework

Must do - Can do

	Processes and strategies <i>What processes and strategies are used to work out words and meaning?</i>	Purposes and Audiences <i>What is the reason for this text? Who is it for</i>	Ideas <i>Can I understand the text?</i>	Language Features <i>Do I recognise high frequency words, word beginning and endings, rhymes and word patterns?</i>	Structure <i>What is the layout of the text?</i>
Fuel 1	<p>Students working at these levels will be assessed against the Quest for Learning document. They will be supported within a <u>language rich</u> environment with relevant and appropriate reading activities, materials <u>and</u> experiences which will be the context in which progress can be monitored and recorded.</p>				
Fuel 2					
Fuel 3					
Fuel 4					
Fuel 5	-begins to participate in chorus or actions in familiar text/visual media (including the alphabet song)	-selects favoured text/visual media -shows a desire to read/share text	-responds to simple choices with language, sign <u>or</u> gesture	-discriminates between two or more symbols or visual representations -acknowledges text/graphics in the environment sorts or matches letters, symbols <u>or</u> graphics according to own criteria	-attempts to sequence familiar events in routines or text/visual media
Fuel 6	-participates in shared reading activities with low level support -displays some reading-like behaviours -attempts to assign a name or sound to a letter -begin to link together knowledge, information, experiences <u>and</u> ideas to convey meaning	-requests favoured text/visual media -responds to simple questions with language, <u>sign</u> or gestures	-begins to develop link between text, events, pictures <u>and</u> personal experience -responds to simple questions with language, sign <u>or</u> gesture	-begins to develop an awareness of how books are manipulated -recognises a range of common objects in illustrations/visual media -sorts letters/objects/pictures where there is a marked difference -matches letters, symbols <u>or</u> graphics -consistently recognises, responds to <u>and</u> interprets specific and familiar words, symbols <u>and</u> images	

Expanded Writing Framework

WRITING FRAMEWORK

[FUEL 1-6 Prerequisites to writing](#)

[Launch i- iii Exploration of writing](#)

[Level 1+ Intentional writing](#)

	Processes and strategies	Purposes and Audiences	Ideas	Language Features	Structure
Fuel 1 - Fuel 4	<p>Students working at these levels will be assessed against the Quest for Learning document.</p> <p>They will be supported within a language rich environment with relevant and appropriate activities, materials and experiences which will be the context in which progress can be monitored and recorded</p>				
Fuel 5	<p>Acknowledges personally interesting icons/ graphics in the environment</p> <p>Consistently uses a single spoken word, symbol, sign or gesture to express</p> <p>Participates in shared writing activities with support e.o. Predictable Chart Writing, choose a symbol or picture to complete a sentence</p> <p>Discriminates between different objects or pictures</p>				<p>Shows an understanding that marks and symbols convey meaning [for example, placing photographs or symbols on a timetable or in a sequence]</p> <p>Makes marks or symbols in their preferred mode of communication.</p>
Fuel 6	<p>Begins to develop links between text, events, pictures and personal experience</p> <p>Creates a message in response to an image or experience using spoken words, symbols, CVB, writing implements or alternate pencil</p> <p>Consistently recognises, responds to and interprets specific and familiar words, symbols and images</p> <p>Attempts to sequence familiar events and routines e.g. First! Then, morning circle routines</p>				<p>Begins to experiment with writing</p>
	Processes and strategies	Purposes and Audiences	Ideas	Language Features	Structure
Launch i	<p>Understands that illustrations and words are different</p> <p>Combines two words or symbols to make meaning</p> <p>Seeks feedback on communication attempts</p>	<p>Understands what is said can be communicated as a written message</p> <p>Initiates sharing a message with one person</p>	<p>Responds to motivational experiences using a writing model e.g. expresses like/ dislike to an activity, object or event, completing a predictable sentence</p>	<p>Recognises some specific and familiar words</p> <p>Recognises that some words start with the same sound/ letter</p> <p>Knows some letter names</p>	<p>Demonstrates a beginning awareness of directionality</p> <p>Can discriminate between letters and numbers/ symbols</p> <p>Attempt to produce or write meaningful marks or symbols associated with their own name or familiar spoken words, actions, images or events. (writing, CVB, alternative pencils or keyboards)</p>
Launch ii	<p>Uses known alphabet symbols from familiar words when assigning a message to the text</p> <p>Experiments with vocabulary texts and graphics drawn from personal and/or learning experiences</p> <p>Creates an understandable message in response to a picture, event or activity</p>	<p>Understands that other people may be interested in their message</p> <p>Begins to share written attempts with a wider audience</p>	<p>Independently contributes ideas to a shared writing experience e.g. predictable chart writing</p>	<p>Is able to write two or more high frequency words</p> <p>Can write the first letter of some words</p>	<p>Demonstrates some consistency in directionality</p> <p>Writes random strings of letters to express meaning</p> <p>Awareness of letter formation</p> <p>Repeats a few known letters in their writing attempts</p>

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) has invested 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 has begun to implement 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.