

TE KOWHAI SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 2007

Principal: Juliet Dickinson

School Address: 605 Horotiu Road, Te Kowhai 3288

School Postal Address: Horotiu Road RD8, Hamilton 3288

School Phone: 07-8297860

School Email: admin@tekowhai.school.nz

Accountant / Service Provider: SRN Partners Chartered Accountant Ltd

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Craig Scott	Presiding Member	Elected	Jun-25
Juliet Dickinson	Principal ex Officio	Appointed	Jun-25
Catherine Darby	Parent Representative	Elected	Jun-25
Graeme Salter	Parent Representative	Elected	Jun-25
Tim Perrin	Parent Representative	Elected	Jun-25
Nicole Watkins	Parent Representative	Elected	Jun-25
Amy Benton	Staff Representative	Elected	Jun-25

TE KOWHAI SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Te Kowhai School

Statement of Responsibility

For the year ended 31 December 2024

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

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

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

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



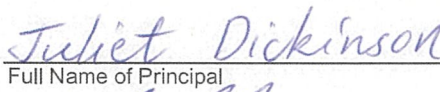
Full Name of Presiding Member



Signature of Presiding Member

27.5.25

Date:



Full Name of Principal



Signature of Principal

27.5.25

Date:

Te Kowhai School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue				
Government Grants	2	3,409,801	3,272,300	3,217,220
Locally Raised Funds	3	203,506	72,800	106,817
Interest		25,721	15,000	22,537
Total Revenue		3,639,028	3,360,100	3,346,574
Expense				
Locally Raised Funds	3	125,970	2,100	10,038
Learning Resources	4	2,518,668	2,450,900	2,432,478
Administration	5	218,234	207,230	163,268
Interest		2,637	-	2,937
Property	6	772,171	783,700	706,739
Loss on Disposal of Property, Plant and Equipment		1,079	-	420
Total Expense		3,638,759	3,443,930	3,315,880
Net Surplus / (Deficit) for the year		269	(83,830)	30,694
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		269	(83,830)	30,694

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

Te Kowhai School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		727,680	808,130	685,585
Total comprehensive revenue and expense for the year		269	(83,830)	30,694
Contribution - Furniture and Equipment Grant		24,960	36,000	11,401
Equity at 31 December		752,909	760,300	727,680
Accumulated comprehensive revenue and expense		752,909	760,300	727,680
Equity at 31 December		752,909	760,300	727,680

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.

Te Kowhai School

Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Assets				
Cash and Cash Equivalents	7	425,809	425,800	421,642
Accounts Receivable	8	217,326	192,600	169,835
GST Receivable		8,590	10,800	9,475
Prepayments		14,574	28,400	18,485
Funds Receivable for Capital Works Projects	14	-	-	13,080
		666,299	657,600	632,517
Current Liabilities				
Accounts Payable	10	217,866	213,900	188,533
Revenue Received in Advance	11	-	-	8,017
Provision for Cyclical Maintenance	12	51,161	51,200	30,563
Finance Lease Liability	13	15,696	15,900	12,949
Funds held for Capital Works Projects	14	12,124	-	12,124
		296,847	281,000	252,186
Working Capital Surplus/(Deficit)		369,452	376,600	380,331
Non-current Assets				
Property, Plant and Equipment	9	423,373	423,400	403,044
		423,373	423,400	403,044
Non-current Liabilities				
Provision for Cyclical Maintenance	12	27,723	27,700	33,171
Finance Lease Liability	13	12,193	12,000	22,524
		39,916	39,700	55,695
Net Assets		752,909	760,300	727,680
Equity		752,909	760,300	727,680

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

Te Kowhai School

Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash flows from Operating Activities				
Government Grants		713,818	767,634	722,139
Locally Raised Funds		196,871	85,673	83,948
Goods and Services Tax (net)		885	(1,325)	21,842
Payments to Employees		(374,457)	(373,265)	(402,694)
Payments to Suppliers		(465,175)	(438,105)	(358,696)
Interest Paid		(2,637)	-	(2,937)
Interest Received		25,721	15,000	26,613
Net cash from/(to) Operating Activities		95,026	55,612	90,215
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(1,079)	-	(420)
Purchase of Property Plant & Equipment (and Intangibles)		(113,797)	(13,942)	29,944
Purchase of Investments		-	-	300,000
Net cash from/(to) Investing Activities		(114,876)	(13,942)	329,524
Cash flows from Financing Activities				
Furniture and Equipment Grant		24,960	-	-
Finance Lease Payments		(14,023)	(13,987)	(90,921)
Funds Administered on Behalf of Other Parties		13,080	(23,525)	2,192
Net cash from/(to) Financing Activities		24,017	(37,512)	(88,729)
Net increase/(decrease) in cash and cash equivalents		4,167	4,158	331,010
Cash and cash equivalents at the beginning of the year	7	421,642	421,642	90,632
Cash and cash equivalents at the end of the year	7	425,809	425,800	421,642

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.

Te Kowhai School

Notes to the Financial Statements

For the year ended 31 December 2024

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2024 to 31 December 2024 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$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

The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

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 9.

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 13. Future operating lease commitments are disclosed in note 19.

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) Operating Lease Payments

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

e) 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.

f) 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.

g) Accounts Receivable

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

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	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

Non cash generating assets

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

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

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

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

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

l) Revenue Received in Advance

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

m) Funds held for Capital works

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

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

n) Provision for Cyclical Maintenance

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

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

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

o) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) Services received in-kind

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

2. Government Grants

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	782,601	645,300	706,092
Teachers' Salaries Grants	2,043,355	2,043,000	1,977,713
Use of Land and Buildings Grants	583,845	584,000	533,415
	<u>3,409,801</u>	<u>3,272,300</u>	<u>3,217,220</u>

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	35,637	31,000	48,254
Fees for Extra Curricular Activities	129,532	23,800	22,051
Trading	7,839	-	9,463
Fundraising and Community Grants	2,974	2,000	3,826
Other Revenue	27,524	16,000	23,223
	<u>203,506</u>	<u>72,800</u>	<u>106,817</u>
Expense			
Extra Curricular Activities Costs	115,307	2,100	1,512
Trading	7,613	-	8,526
Fundraising and Community Grant Costs	3,050	-	-
	<u>125,970</u>	<u>2,100</u>	<u>10,038</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>77,536</u>	<u>70,700</u>	<u>96,779</u>

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	76,208	88,400	65,666
Information and Communication Technology	13,013	13,500	13,355
Employee Benefits - Salaries	2,300,634	2,265,700	2,224,132
Staff Development	22,970	23,000	21,994
Depreciation	99,908	-	101,030
Other Learning Resources	5,935	60,300	6,301
	<u>2,518,668</u>	<u>2,450,900</u>	<u>2,432,478</u>

5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	8,250	5,000	4,744
Board Fees and Expenses	10,753	7,250	7,811
Other Administration Expenses	24,580	31,780	20,337
Employee Benefits - Salaries	135,166	122,000	119,598
Insurance	1,700	1,700	1,542
Service Providers, Contractors and Consultancy	37,785	39,500	9,236
	<u>218,234</u>	<u>207,230</u>	<u>163,268</u>

6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cyclical Maintenance	15,926	21,300	14,290
Heat, Light and Water	37,707	37,000	22,147
Repairs and Maintenance	2,371	3,500	2,390
Use of Land and Buildings	583,845	584,000	533,415
Employee Benefits - Salaries	26,018	25,000	44,390
Other Property Expenses	106,304	112,900	90,107
	<u>772,171</u>	<u>783,700</u>	<u>706,739</u>

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

7. Cash and Cash Equivalents

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Bank Accounts	425,809	425,800	421,642
Cash and cash equivalents for Statement of Cash Flows	<u>425,809</u>	<u>425,800</u>	<u>421,642</u>

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

Of the \$425,809 Cash and Cash Equivalents, \$12,124 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	911	-	2,293
Receivables from the Ministry of Education	23,783	-	12,047
Teacher Salaries Grant Receivable	192,632	192,600	155,495
	<u>217,326</u>	<u>192,600</u>	<u>169,835</u>
Receivables from Exchange Transactions	911	-	2,293
Receivables from Non-Exchange Transactions	216,415	192,600	167,542
	<u>217,326</u>	<u>192,600</u>	<u>169,835</u>

9. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2024						
Building Improvements	49,963	-			(5,333)	44,630
Furniture and Equipment	285,728	102,637			(69,971)	318,394
Information and Communication Technology	23,228	10,292			(9,130)	24,390
Leased Assets	34,513	6,439			(14,164)	26,788
Library Resources	9,612	1,947		(1,078)	(1,310)	9,171
	<u>403,044</u>	<u>121,315</u>	<u>-</u>	<u>(1,078)</u>	<u>(99,908)</u>	<u>423,373</u>

The net carrying value of furniture and equipment held under a finance lease is \$26,788 (2023: \$34,513)

Restrictions

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

	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$
Building Improvements	160,989	(116,359)	44,630	160,989	(111,026)	49,963
Furniture and Equipment	1,199,255	(880,861)	318,394	1,096,618	(810,890)	285,728
Information and Communication Technology	269,940	(245,550)	24,390	259,648	(236,420)	23,228
Leased Assets	143,125	(116,337)	26,788	136,686	(102,173)	34,513
Library Resources	44,220	(35,050)	9,171	47,615	(38,003)	9,612
	<u>1,817,529</u>	<u>(1,394,157)</u>	<u>423,373</u>	<u>1,701,556</u>	<u>(1,298,512)</u>	<u>403,044</u>

10. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	6,151	6,200	14,467
Accruals	12,937	9,000	8,906
Employee Entitlements - Salaries	192,632	192,600	155,495
Employee Entitlements - Leave Accrual	6,146	6,100	9,665
	<u>217,866</u>	<u>213,900</u>	<u>188,533</u>

Payables for Exchange Transactions	217,866	213,900	188,533
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	<u>217,866</u>	<u>213,900</u>	<u>188,533</u>
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The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Other revenue in Advance	-	-	8,017
	<u>-</u>	<u>-</u>	<u>8,017</u>

12. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	63,734	63,300	79,268
Increase to the Provision During the Year	15,926	16,300	14,290
Use of the Provision During the Year	(776)	(700)	(29,824)
Provision at the End of the Year	<u>78,884</u>	<u>78,900</u>	<u>63,734</u>
Cyclical Maintenance - Current	51,161	51,200	30,563
Cyclical Maintenance - Non current	27,723	27,700	33,171
	<u>78,884</u>	<u>78,900</u>	<u>63,734</u>

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

13. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	18,180	18,300	15,308
Later than One Year and no Later than Five Years	12,193	12,100	24,281
Future Finance Charges	(2,484)	(2,500)	(4,116)
	<u>27,889</u>	<u>27,900</u>	<u>35,473</u>
Represented by			
Finance lease liability - Current	15,696	15,900	12,949
Finance lease liability - Non current	12,193	12,000	22,524
	<u>27,889</u>	<u>27,900</u>	<u>35,473</u>

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

	2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
A,B,C,D,F,G,H,I,U,Q: ILE Interior Upgrade	230032	(13,080)	13,080	-	-	-
Toilet Upgrade	239840	12,124	-	-	-	12,124
Totals		<u>(956)</u>	<u>13,080</u>	<u>-</u>	<u>-</u>	<u>12,124</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	12,124
Funds Receivable from the Ministry of Education	-

	2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
A,B,C,D,F,G,H,I,U,Q: ILE Interior Project 230032		12,832	-	(25,912)	-	(13,080)
Toilet Upgrade Project 239840		12,124	-	-	-	12,124
Totals		<u>24,956</u>	<u>-</u>	<u>(25,912)</u>	<u>-</u>	<u>(956)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	12,124
Funds Receivable from the Ministry of Education	(13,080)

15. 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.

16. Remuneration

Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	3,035	3,570
<i>Leadership Team</i>		
Remuneration	646,720	600,363
Full-time equivalent members	5	5
Total key management personnel remuneration	649,755	603,933

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal 1

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

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150-160
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	4	5
110 - 120	2	1
120 - 130	1	-
	7.00	6.00

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

17. Compensation and Other Benefits Upon Leaving

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

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	-	-

18. Contingencies

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

Holidays Act Compliance – Schools Payroll

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

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

Pay Equity and Collective Agreement Funding Wash-up

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

19. Commitments

(a) Capital Commitments

At 31 December 2024, the Board had capital commitments of \$12,124 (2023:\$12,124) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment \$
Toilet Upgrade	12,124
Total	12,124

(b) Operating Commitments

There are no operating commitments as of 31 December 2024 (2023:Nil)

The board receives funding from the Ministry of Education for capital works which is disclosed in note 14

20. Financial Instruments

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

Financial assets measured at amortised cost

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	425,809	425,800	421,642
Receivables	217,326	192,600	169,835
Total financial assets measured at amortised cost	643,135	618,400	591,477

Financial liabilities measured at amortised cost

Payables	217,866	213,900	188,533
Finance Leases	27,889	27,900	35,473
Total financial liabilities measured at amortised cost	245,755	241,800	224,006

21. Events After Balance Date

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

22. Comparatives

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

Te Kowhai School

Kiwisport Statement

For the year ended 31 December 2024

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2024 the school received total Kiwisport funding of \$5,279 excluding GST (2023:\$5,643).
The funds were spent on the school cross-country and the purchase of new Physical Education Resources.

Statement of Variance Reporting - 2024

Te Kōwhai School



School Name: Te Kōwhai School		School Number: 2007
Strategic Aim:	Goal 1: INCREASING CAPABILITY <i>Increase student, staff and leader capabilities</i>	
Annual Aim:	<ul style="list-style-type: none"> - Students have knowledge and ownership of their learning pathways; they are able to explain what they are learning and why, what they have recently mastered and what their next steps will be - Increase progress and achievement in Literacy - Support, scaffolds, collaboration and evidence-based professional learning are in place to ensure teachers know what to teach, when and how. - Learners are working in conditions that are appropriate to achieve the desired learning and wellbeing - Staff proactively aspire to leadership responsibility and demonstrate growth and satisfaction in their roles 	
Target:	<ul style="list-style-type: none"> - Students are able to understand and explain their learning pathway. - (student voice beginning and end) - Analyse achievement data and monitor acceleration - Practice, planning, assessment and moderation schedules show staff are using the relevant scaffolds and supports consistently. Gather evidence of acceleration - Students report the learning environment supports them in the learning they are doing academically, socially and emotionally. Utilise student voice, observations, surveys and interviews. - Staff identify their growth as leaders through the professional growth cycle 	

Baseline Data:

Acceleration Rates:

Whole school (incl Y1) = 43% of students have made more than a year's progress in one year in Reading. (70 males, 71 females)

Of the 41 students who were 'Working Towards' (just below) at beginning of year, 32% of them have made accelerated progress (9 boys, 4 girls)

Writing (numbers and %) 2024 End of Year

	2022 End yr	2022 end-year disparity	2023 Mid yr	2023 mid yr disparity	2023 End yr	2023 end yr disparity	2024 Mid yr	2024 mid yr disparity	2024 End yr	2024 end yr disparity	Movement
All	187/265 71%		229/279 82%		206/282 73%		230/280 82%		227/280 81%		+8%
Māori	22/32 69%		29/36 81%		27/37 73%		31/40 77%		31/42 74%		+1%
Pākehā	149/212 = 70%	1%	180/216 83%	2%	162/218 74%	1%	182/218 83%	6%	178/216 83%	9%	+9%
Pacific	3/3 100%		3/3 100%		3/3 100%		4/5 80%		5/6 80%		-20%
Boys	93 /140 67%		116/148 78%		102/151 68%		115/145 79%		115/145 79%		+11%
Girls	94 /125 75%	8%	113/131 86%	8%	104/131 79%	11%	115/135 85%	6%	112/135 83%	4%	+4%

Including Y0/1 students, our overall % of at/beyond = 88%

Acceleration Rates:

Whole school (incl Y1) = 42% of students have made more than a year's progress in one year in Writing. (76 male and 60 female)

Of the 70 students who were 'Working Towards' (just below) at beginning of year, 36% of them have made accelerated progress (17 boys, 8 girls)

Mathematics (numbers and %) at and above expectation

	2022 End yr	2022 end-year disparity	2023 Mid yr	2023 mid yr disparity	2023 End yr	2023 end yr disparity	2024 Mid yr	2024 mid yr disparity	2024 End yr	2024 end yr disparity	Movement
All	201/265 76%		233/279 84%		212/282 75%		241/80 86%		226/280 81%		+6%
Māori	21/32 66%		27/36 75%		23/37 62%		34/40 85%		31/42 74%		+12%
Pākehā	163/212 77%	10%	185/216 86%	11%	170/218 78%	16%	188/218 86%	1%	177/216 82%	8%	+4%
Pacific	3/3 100%		3/3 100%		3/3 100%		4/5 80%		5/5 100%		=
Boys	114/140 82%		122/148 82%		113/151 75%		131/145 90%		123/145 85%		+10%
Girls	87/125 70%	8%	111/131 85%	3%	99/131 76%	1%	110/135 81%	9%	103/135 76%	9%	=

Including Y0/1 students, our overall % of at/beyond = 80%

Acceleration Rates:

Whole school (incl Y1)= 40% of students have made more than a year's progress in one year in Mathematics. (79 male and 51 female)

Of the 59 students who were 'Working Towards' (just below) at beginning of year, 46% of them have made accelerated progress (15 boys, 12 girls)

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Professional Development and Observations</p> <ul style="list-style-type: none"> Engaged in PLD around Structured Literacy, the Science of Learning and Learning to Learn Refined Job Descriptions and PLD for Learning Assistants 	<ul style="list-style-type: none"> Student's at and beyond expectation in Writing increased by 8% (81% in total) Acceleration rates of 40% or above whole school for all core areas. Students self-assess through tools such as the "rocket" assessment. 	<p>The increase in student outcomes can be attributed to professional development, enhanced resources, strategic planning, and collaborative practices. The following key factors and strategies contributed to the improvement:</p>	<p>Provide professional learning opportunities and use robust review and evaluation practices to grow teacher capabilities when teaching literacy and numeracy</p>
<p>Enhanced Literacy Timetables and Resources</p> <ul style="list-style-type: none"> Balanced whole-class instruction and targeted workshops. Introduced Structured Literacy resources (e.g., POWER, TIDE, CSPACE) and implemented phonics testing in partnership with the Ministry of Education. Designed and displayed the Te Kōwhiri School Writing Framework in various LCs. 	<p>Professional Development and Observations</p> <ul style="list-style-type: none"> Improved and targeted teaching practices evident Student engagement and understanding of core concepts. Clear roles for Learning Assistants ensured focused and effective small-group support, improving outcomes for targeted learners. 	<p>Professional Development and Observations</p> <ul style="list-style-type: none"> Engaging in targeted professional development provided staff with effective strategies for literacy instruction, scaffolding, and co-teaching. Participation in PLD on the <i>Science of Learning</i> and <i>Learning to Learn</i> deepened staff understanding of cognitive processes. 	<p>Grow leadership capabilities of staff through PLD, coaching and shared responsibilities.</p> <p>See our 2025 Strategic Plan and Annual Goals for specific actions.</p>
<p>Collaboration and Sharing</p> <ul style="list-style-type: none"> Moderation of writing and OTJs Whānau Open Days and events to share inquiry learning with the community. 	<p>Enhanced Literacy Timetables and Resources</p> <ul style="list-style-type: none"> Balanced literacy timetables offer structured opportunities for differentiated learning, ensuring all students can access the curriculum. 	<p>Enhanced Literacy Timetables and Resources</p> <ul style="list-style-type: none"> Adjustments to literacy timetables created a balanced approach, integrating whole-class instruction with targeted workshops. This structure allowed for 	

<ul style="list-style-type: none"> Students shared writing progress with teachers from visiting schools, fostering collaboration and showcasing learning. <p>Key Insights and Practices</p> <ul style="list-style-type: none"> Increased emphasis on verbal feedback and success criteria to support student growth. learning, collaborative tasks, and individual work. Dibels assessments for fluency and comprehension trialled 	<ul style="list-style-type: none"> Use of Structured Literacy resources strengthens foundational skills in reading and writing, enabling students to progress confidently. The Te Kōwhiri School Writing Framework provides clarity and consistency, helping students develop their writing skills systematically. Phonics testing identifies early literacy gaps, allowing for timely interventions and accelerated progress. <p>Collaboration and Sharing</p> <ul style="list-style-type: none"> Moderation of writing and OTJs ensures fairness and consistency in assessments, giving students accurate feedback on their progress. Whānau Open Days fostered a sense of pride and belonging, encouraging students to engage actively with their learning. Sharing writing progress with visiting schools boosts student confidence and motivated them to strive for excellence. 	<p>differentiated teaching that met the diverse needs of students.</p> <ul style="list-style-type: none"> The introduction of Structured Literacy resources (e.g., POWER, TIDE, CSPACE) improved the quality of writing instruction. <p>Collaboration and Sharing</p> <ul style="list-style-type: none"> Whānau Open Days engaged the community, fostering a collaborative environment where student learning was celebrated. Key Insights and Practices Increased emphasis on verbal feedback and the use of success criteria helped students take ownership of their learning, leading to greater engagement and achievement. The trial of DIBELS assessments provided actionable data on fluency and comprehension, enabling targeted interventions for struggling learners.
All targets achieved		

School Name:	Te Kōwhai School	School Number: 2007
Strategic Aim:	<p>Goal 2: RESPONSIVE CURRICULUM</p> <p>Ensure Te Kōwhai's Curriculum is fully responsive to place and partners</p>	
Annual Aim:		<ul style="list-style-type: none"> - Local historical narratives, key geographical features and local organisations and businesses are represented throughout programmes at all levels - A cohesive curriculum, based on Te Mātaiaho provides a clear learning pathway - Students are successfully prepared for their transition to primary and secondary school and beyond. - Our classrooms authentically reflect our bicultural (and multicultural) partnerships
Target:		<ul style="list-style-type: none"> - Develop a Te Kōwhai Curriculum that responds to our vision and the needs of our students, reflects our community priorities and utilises a Te Tiriti led approach. - Embed new curriculum updates within local curriculum - Students have the foundational knowledge, skills and dispositions to support a successful transition from ECE to school, and then into future learning. - Te Reo, Tikanga, Te Ao Māori and Matauranga Māori are woven into Te Kōwhai's local curriculum
Baseline Data:		<p>Current documentation only partially meets the needs of our community. Community Survey.</p> <p>Transition to school links could be stronger with local ECE in particular</p> <p>Links to Te Ao Māori and Matauranga Māori woven into 'some' documentation</p>

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Community Engagement</p> <ul style="list-style-type: none"> ● Held literacy and inquiry open days ● Termly mihi whakatau ● Reviewed school prizegiving, aligning awards with vision and values. <p>Curriculum and Learning</p> <ul style="list-style-type: none"> ● Updated the living document "<i>Our Way with Literacy</i>" ● Developed a detailed maths outline <p>Professional Development</p> <ul style="list-style-type: none"> ● Delivered PLD sessions, including transition-to-school support and the Science of Learning. ● Enhanced staff capabilities through observations, resource updates, and collaborative feedback. <p>Te Ao Māori Initiatives</p> <ul style="list-style-type: none"> ● Strengthened Te Tiriti-led planning and integrated a Te Ao Māori lens into inquiries. ● Provided fortnightly Te Reo Māori PLD and celebrated <i>Te Wiki o te Reo Māori</i> with 	<p>Community Engagement</p> <ul style="list-style-type: none"> ○ Strengthened relationships between school and whānau, fostering a sense of belonging. ○ Greater alignment of school awards with shared values <p>Curriculum and Learning</p> <ul style="list-style-type: none"> ○ Improved student outcomes through enhanced literacy and numeracy instruction. <p>Professional Development</p> <ul style="list-style-type: none"> ○ Better-prepared staff delivering high-quality teaching and tailored student support. ○ Enhanced teacher collaboration and confidence in implementing evidence-based strategies. <p>Te Ao Māori Initiatives</p> <ul style="list-style-type: none"> ○ Strengthened cultural understanding and integration within school practices and learning. ○ Increased use of Te Reo Māori and in daily school life. ○ Greater awareness and celebration of Māori culture among students and staff. 	<p>Community Engagement</p> <ul style="list-style-type: none"> ○ Regular mihi whakatau created a welcoming atmosphere, fostering belonging for new students and families. ○ Prizegiving review ensured alignment <p>Curriculum and Learning</p> <ul style="list-style-type: none"> ○ Updated teaching practices, were driven by staff collaboration and evidence-based approaches. ○ Detailed planning and resource updates ensured consistency in literacy and numeracy <p>Professional Development</p> <ul style="list-style-type: none"> ○ Focused PLD equipped staff with tools to meet diverse student needs. ○ Observations and feedback cycles promoted continuous improvement and alignment with best practices. <p>Te Ao Māori Initiatives</p> <ul style="list-style-type: none"> ○ Embedding Te Tiriti-led planning reflected a commitment to cultural inclusivity and equity. 	<p>Develop a Te Kōwhiri Curriculum that responds to our vision and the needs of our students, reflects our community priorities utilising a Te Tiriti led approach</p> <p>Implementing consistent modes of monitoring student progress and achievement.</p> <p>Use evidence-based instruction to guide teaching practices and meet the needs of all ākonga in core areas.</p> <p>Te Reo, Tikanga, Te Ao Māori and Matauranga Māori are woven into Te Kōwhiri's local curriculum</p> <p>See our Strategic Plan and Annual Goals for specific actions.</p>

<ul style="list-style-type: none"> competitions and performances. Introduced daily karakia and held the first Matariki breakfast. 		<ul style="list-style-type: none"> Regular Te Reo Māori PLD, daily karakia, and celebrations like <i>Te Wiki o te Reo Māori</i> strengthened cultural integration and awareness. Events such as the Matariki breakfast and house haka competitions fostered pride in Māori traditions. 	
All targets achieved			

School Name:	Te Kōwhiri School	School Number:	2007
Strategic Aim:	<p>Goal 3: Empowered Partners:</p> <p><i>Empower whānau and iwi partners through genuine reciprocal communication and authentic engagement</i></p>		
Annual Aim:	<ul style="list-style-type: none"> - Whānau have a good understanding of how their child is progressing and how they can help at home. - Transparent communication informs whānau what we do, why (values) and how (as relevant) - Iwi support our teaching and learning programmes and cultural practices - The next steps identified in the Haere Kotahi Partnership Strategic Review are prioritised and implemented 		
Target:	<ul style="list-style-type: none"> - Grow collaboration and clarity with whānau in relation to their child's learning - Develop relationship with Ngāti Māhanga and Waikato Tainui and engage with other iwi represented in the school community - Actively acknowledge and act upon the implications of Te Tiriti o Waitangi 		
Baseline Data:	<ul style="list-style-type: none"> • Parent/whānau attendance at Learning Conferences: Tracking how many whānau attend conferences or meetings, and how this compares to the overall school population. • Frequency of communication: Data on how often teachers are communicating with whānau through newsletters, emails, and meetings. • Whānau feedback surveys: Results from surveys or interviews with whānau about their understanding of their child's learning progress, and the types of communication they prefer. • Current school community demographic data: Information on the iwi affiliations of students and their whānau, gathered through enrolment forms or school surveys. • Engagement with iwi representatives: Documentation of past interactions with iwi, such as meetings, cultural events, and any current partnerships or collaborative projects.gi • Audit of current teaching and learning practices: An assessment of how well the principles of Te Tiriti are embedded in curriculum planning, classroom practices, and school-wide policies. • Te Reo Māori use in school: Baseline data on how frequently Te Reo Māori is used in classrooms, assemblies, and school communication, including staff and student proficiency levels. 		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>Whānau Engagement</p> <ul style="list-style-type: none"> • Held Learning Conferences and whānau meetings to discuss progress and learning programmes. • Ensured staff had clarity regarding what to report, how to report and when • Increased PRIDE Hui celebrated student achievements with certificates and principal morning teas. • Hosted a Matariki breakfast and Learning Community visits to celebrate student learning. • Shared writing and Te Reo Māori learning updates via newsletters. • Highlighted attendance importance through newsletters and whānau communication. <p>Curriculum and Learning</p> <ul style="list-style-type: none"> • Learner quality comments and shared regular learning updates via email and Seesaw. <p>Inquiry and Culture</p> <ul style="list-style-type: none"> • Focused Term 2 inquiry on local histories using flipped map planning and NZ Histories resources. 	<p>Whānau Engagement</p> <ul style="list-style-type: none"> • Clearer Communication: Whānau better understand student progress and expectations. • Stronger Community Bonds: Increased participation in PRIDE Hui, Matariki breakfast, and school events fostered belonging. • Higher Student Motivation: Celebrating achievements with certificates and morning teas boosted morale. • Cultural Connection: Sharing Te Reo Māori and cultural events deepened understanding and strengthened whānau ties. <p>Curriculum and Learning</p> <ul style="list-style-type: none"> • Better Learning Tracking: Regular updates and feedback help students and whānau monitor progress. • Increased Inquiry Engagement: Focus on local histories and flipped map planning connects learning to community and heritage. 	<ul style="list-style-type: none"> • Engagement with Ngaati Maahanga paused due to internal organisational changes with Iwi. <p>The increase in outcomes can be attributed to:</p> <ul style="list-style-type: none"> • Better Communication: Regular updates and Learning Conferences improved whānau understanding. • Stronger Community Ties: Events like PRIDE Hui and Matariki breakfast boosted student motivation and school pride. • Cultural Connection: Promoting Te Reo Māori and cultural events strengthened whānau relationships. 	<p>Grow collaboration and clarity with whānau about their child's learning</p> <p>Strengthen attendance tracking processes to prioritise student engagement</p> <p>Develop relationship with Ngāti Māhanga and Waikato Tainui and engage with other iwi represented in the school community</p> <p>Actively acknowledge and act upon the implications of Te Tiriti o Waitangi</p> <p>See our Strategic Plan and Annual Goals for specific actions.</p>

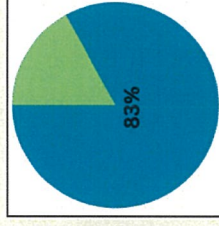
Evaluation and analysis of school's students' overall progress and achievement - 2024



STUDENT ACHIEVEMENT END OF 2024 SUMMARY

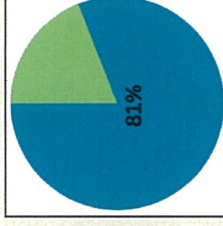
Reading

83% of all students are at
or above NZ Curriculum
Expectations in Reading
(82% at end 2023)



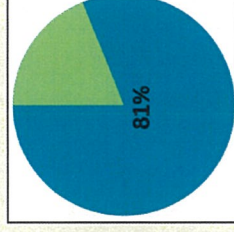
Writing

81% of all students are at
or above NZ Curriculum
Expectations in Writing
(73% at end 2023)



Maths

81% of all students are at
or above NZ Curriculum
Expectations in Maths
(75% at end 2023)



Analysis of overall achievement: 2024

This report outlines the significant positive shifts in learning and achievement at Te Kōwhiri School in 2024, with a particular focus on Writing and Mathematics. The school has made strategic investments in professional learning and curriculum enhancement, leading to notable improvements in student outcomes.

Positive Shifts in Achievement: This year, the school has observed a marked increase in student achievement, particularly in Writing and Mathematics. Data indicates an 8% increase in Writing and a 6% increase in Mathematics. These improvements reflect the collective efforts of staff, supported by professional development and targeted teaching strategies.

Professional Learning and Development: The school has prioritised professional learning in Numeracy and, more recently, Literacy to enhance staff curriculum knowledge and teaching methods. These initiatives have been funded through professional learning grants and additional resources allocated by the Board. The commitment to ongoing professional development will continue into 2025.

Accelerated Learning Outcomes: The school has demonstrated higher acceleration rates for at-risk learners (those not meeting expectations), highlighting the effectiveness of the teaching and learning approaches implemented.

- **Reading Acceleration:**
 - Whole School (including Year 1): 43% of students made more than one year's progress within a single year (70 males, 71 females).
 - Among the 41 students who were identified as 'Working Towards' at the beginning of the year, 32% (9 boys, 4 girls) have made accelerated progress.
- **Writing Acceleration:**
 - Whole School (including Year 1): 42% of students made more than one year's progress within a single year (76 males, 60 females).
 - Of the 70 students initially 'Working Towards', 36% (17 boys, 8 girls) have demonstrated accelerated progress.
- **Mathematics Acceleration:**
 - Whole School (including Year 1): 40% of students made more than one year's progress within a single year (79 males, 51 females).
 - Of the 59 students who were 'Working Towards' at the beginning of the year, 46% (15 boys, 12 girls) have shown accelerated progress.

Impact of Structured Literacy and Inquiry Learning:

The implementation of Structured Literacy professional learning has had a profound impact, yielding the highest acceleration rates observed throughout the year. Furthermore, the integration of Inquiry Learning has offered authentic contexts for study, fostering greater student engagement and deeper comprehension. Students have demonstrated the ability to transfer their understanding to literacy and numeracy tasks, showcasing improved conceptual integration.

Conclusion: We are pleased with the progress in enhancing student achievement, particularly among at-risk learners. Ongoing professional learning initiatives

and integrated curriculum strategies have proven effective, and the school remains committed to maintaining and building on these achievements in the coming year.

Giving Effect to te Tiriti o Waitangi

Information on what our Board has done can be found via [THIS LINK](#).

Under the Education and Training Act 2020, a primary objective of the board of Te Kowhai School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori (3 hours per week)
- achieving equitable outcomes for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.

Te Kowhai 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.

Other approaches:

- Developing culturally responsive practices, and curriculum, that reflects Aotearoa New Zealand's rich cultural diversity and the unique status of tangata whenua.
- Monitoring the progress and achievement of all Māori learners - ensuring equitable outcomes for Māori learners.
- Providing learning where the wellbeing, identity, language and culture of Māori and non Māori learners are celebrated and affirmed.
- Strengthening our staff knowledge of te reo Māori and tikanga Māori within a Tainui context (specifically Ngaati Maahanga)
- Promoting the regular use of te reo and tikanga in our Learning Communities.
- When a parent of a full-time student requests that their child(ren) be provided with instruction in Te Reo Maori, the Principal, on behalf of the Board, will take all reasonable steps and:
 - Discuss with the parents the ways the school currently involves Te Reo and Tikanga Māori in school life and programmes;
 - Discuss with the parents the possibility of the student having access to Te Reo in the home;
 - Where appropriate, support an application for dual enrolment at Correspondence School for the student/s, and provide staff assistance.

Compliance with Employment Policies

The following reiterates the content of our Employer Responsibility Policy

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<ul style="list-style-type: none"> • We regularly review health and safety protocols across the school. • Proactive remediation of any issues as they arise • Staff and student wellbeing initiatives part of strategic plan • Any requests and concerns are dealt with promptly and respectfully
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<ul style="list-style-type: none"> • We provide an inclusive, non-discriminatory workplace and promote equal opportunities for all staff members. This includes treating current and prospective staff fairly, making decisions based on relevant merit and working to eliminate bias and discrimination. • Staff are regularly invited to share any concerns. This is encouraged face to face, but we also provide opportunities for anonymous feedback.
How do you practise impartial selection of suitably qualified persons for appointment?	<ul style="list-style-type: none"> • Clear job specifications listed when advertising to ensure unbiased appointments • Ads are put into the National Education Gazette which draws from a national an international pool of teachers • Robust reference checking • Invitations are extended for prospective teachers to visit and learn more about our school
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<ul style="list-style-type: none"> • We are working with Ngaati Maahanga. • See action plan • Engaging with whānau who want to support at school
How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> • All staff participate in professional learning on a weekly basis • Coaching conversations ensure all staff are monitored and they are supported in achieving their goals. • Our strategic plan reflects how we maximise the growth of employees through

How are you recognising the employment requirements of women?	<p>various leadership opportunities</p> <ul style="list-style-type: none"> • Open dialogue regarding needs and responding to this accordingly and within the parameters of our policies • Flexible and part time work hours and supporting motherhood
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> • Open dialogue regarding needs and responding to this accordingly and within the parameters of our policies • EAP utilised to support staff • Flexible / reduced working hours

Equal Employment Statement (EEO) - End 2024

1. Juliet Dickinson (Principal) was duly elected as the EEO Officer at the first meeting of the year.
2. The school has shown commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.
3. Throughout the appointment process, the appointments team has selected the person most suited to the position in terms of skills, experience, qualifications, and aptitude.
4. The appointments panel recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
5. The appointments panel have ensured that employment and personnel practices are fair and free of any bias.