

# TE KŌMANAWA ROWLEY SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	3492
<b>Principal:</b>	Graeme Norman
<b>School Address:</b>	48 Rowley Avenue, Hoon Hay 8025
<b>School Phone:</b>	(03) 338 2472
<b>School Email:</b>	admin@rowley.school.nz

**Accountant / Service Provider:**

89 Nazareth Avenue  
Christchurch  
Ph: 03 338 4444



# TE KŌMANAWA ROWLEY SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Te Kōmanawa Rowley School

## Members of the Board

For the year ended 31 December 2024

Name	Position	How Position Gained	Term Expired/ Expires
Meghan Eastwood	Presiding Member	Elected Dec 2021	Sept 2025
Timothy Lalahi	Parent representative	Elected Dec 2021	Sept 2025
Kalo Lalahu Jermyn	Parent representative	Elected Dec 2021	Sept 2025
Niki Penny	Staff Representative	Elected Apr 2022	Sept 2025

# Te Kōmanawa Rowley 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.

Meghan Eastwood  
Full Name of Presiding Member

  
E5C5C8515719D04A  
Signature of Presiding Member

22/08/2025  
Date:

Graeme Norman  
Full Name of Principal

  
203916A3C3D3FFFF  
Signature of Principal

22/08/2025  
Date:

# Te Kōmanawa Rowley School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	2,699,642	1,940,801	2,221,394
Locally Raised Funds	3	90,128	81,500	90,744
Interest		22,872	12,965	16,815
<b>Total Revenue</b>		2,812,642	2,035,266	2,328,953
<b>Expense</b>				
Locally Raised Funds	3	19,277	15,500	14,253
Learning Resources	4	1,783,403	1,370,064	1,485,874
Administration	5	381,376	265,204	324,792
Interest		1,277	1,092	1,141
Property	6	500,204	380,408	543,084
Loss on Disposal of Property, Plant and Equipment		-	-	815
<b>Total Expense</b>		2,685,537	2,032,268	2,369,959
<b>Net Surplus / (Deficit) for the year</b>		127,105	2,998	(41,006)
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		127,105	2,998	(41,006)

Te Kōmanawa Rowley 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		476,336	545,889	508,214
Total comprehensive revenue and expense for the year		127,105	2,998	(41,006)
Contribution - Furniture and Equipment Grant		2,799	4,500	9,128
Equity at 31 December		606,240	553,387	476,336
Accumulated comprehensive revenue and expense		606,240	553,387	476,336
Equity at 31 December		606,240	553,387	476,336

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.

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# Te Kōmanawa Rowley School

## Statement of Financial Position

As at 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	214,774	131,738	134,222
Accounts Receivable	8	122,142	128,006	137,456
GST Receivable		-	1,500	-
Prepayments		2,263	1,157	1,157
Investments	9	304,325	230,000	230,588
Funds Receivable for Capital Works Projects	15	2,178	-	-
		645,682	492,401	503,423
<b>Current Liabilities</b>				
GST Payable		2,022	-	2,292
Accounts Payable	11	158,309	109,012	116,858
Revenue Received in Advance	12	2,189	-	28,350
Finance Lease Liability	14	12,312	11,293	14,250
Funds held for Capital Works Projects	15	42,267	-	-
		217,099	120,305	161,750
<b>Working Capital Surplus/(Deficit)</b>		428,583	372,096	341,673
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	261,632	187,521	221,098
		261,632	187,521	221,098
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	13	76,345	-	68,913
Finance Lease Liability	14	7,630	6,230	17,522
		83,975	6,230	86,435
<b>Net Assets</b>		606,240	553,387	476,336
<b>Equity</b>		606,240	553,387	476,336

# Te Kōmanawa Rowley School

## Statement of Cash Flows

For the year ended 31 December 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		944,127	743,949	671,999
Locally Raised Funds		76,923	36,790	78,351
Goods and Services Tax (net)		(271)	(3,793)	4,593
Payments to Employees		(629,943)	(507,094)	(474,669)
Payments to Suppliers		(198,931)	(265,546)	(204,016)
Interest Paid		(1,277)	(1,092)	(1,141)
Interest Received		22,905	12,965	13,317
Net cash from/(to) Operating Activities		213,533	16,179	88,434
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(88,517)	(9,502)	(84,270)
Purchase of Investments		(73,737)	588	(8,203)
Net cash from/(to) Investing Activities		(162,254)	(8,914)	(92,473)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		2,799	4,500	9,128
Finance Lease Payments		(13,615)	(14,249)	(14,341)
Funds Administered on Behalf of Other Parties		40,089	-	-
Net cash from/(to) Financing Activities		29,273	(9,749)	(5,213)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>80,552</b>	<b>(2,484)</b>	<b>(9,252)</b>
Cash and cash equivalents at the beginning of the year	7	134,222	134,222	143,475
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>214,774</b>	<b>131,738</b>	<b>134,223</b>

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.



# **Te Kōmanawa Rowley School**

## **Notes to the Financial Statements**

### **For the year ended 31 December 2024**

#### **1. Statement of Accounting Policies**

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

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

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

###### ***Reporting Period***

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

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

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

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

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

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

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

###### ***Measurement Base***

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

###### ***Presentation Currency***

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

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

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

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

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

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

###### ***Cyclical maintenance***

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

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

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

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

### **e) Cash and Cash Equivalents**

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

#### **f) Accounts Receivable**

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

#### **g) Investments**

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

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

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

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

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

#### **Finance Leases**

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

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 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 Ministry funding 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**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.

The property from which the School operates is owned by the Proprietor. The Board is responsible for maintaining the land, building and other facilities on the School sites 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, the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

**o) Financial Instruments**

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

The School's financial liabilities comprise accounts payable, 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	899,187	646,443	672,459
Teachers' Salaries Grants	1,169,729	881,585	1,016,671
Use of Land and Buildings Grants	370,646	262,773	328,393
Ka Ora, Ka Ako - Healthy School Lunches Programme	241,354	150,000	197,958
Other Government Grants	18,726	-	5,913
	<b>2,699,642</b>	<b>1,940,801</b>	<b>2,221,394</b>

## 3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>			
Donations and Bequests	46,860	25,000	22,454
Trading	23,147	16,500	9,278
Fundraising and Community Grants	18,382	30,000	54,678
Other Revenue	1,739	10,000	4,334
	<b>90,128</b>	<b>81,500</b>	<b>90,744</b>
<b>Expense</b>			
Trading	19,277	15,500	14,253
	<b>19,277</b>	<b>15,500</b>	<b>14,253</b>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<b>70,851</b>	<b>66,000</b>	<b>76,491</b>

## 4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	53,656	56,900	57,441
Information and Communication Technology	2,050	1,500	1,458
Employee Benefits - Salaries	1,659,035	1,248,585	1,370,998
Staff Development	13,529	16,000	10,421
Depreciation	49,769	43,079	42,336
Other Learning Resources	5,364	4,000	3,220
	<b>1,783,403</b>	<b>1,370,064</b>	<b>1,485,874</b>

## 5. Administration

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Audit Fees	10,615	7,834	7,461
Board Fees	8,690	7,660	6,028
Intervention Expenses	-	-	1,400
Other Administration Expenses	23,373	11,860	21,865
Employee Benefits - Salaries	84,781	77,000	79,423
Insurance	5,148	3,500	3,498
Service Providers, Contractors and Consultancy	7,415	7,350	7,159
Ka Ora, Ka Ako - Healthy School Lunches Programme	241,354	150,000	197,958
	<b>381,376</b>	<b>265,204</b>	<b>324,792</b>

## 6. Property

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Consultancy and Contract Services	5,170	4,000	4,638
Cyclical Maintenance	7,432	-	68,913
Heat, Light and Water	18,409	18,000	16,159
Rates	4,976	4,950	4,723
Repairs and Maintenance	25,843	20,235	50,143
Use of Land and Buildings	370,646	262,773	328,393
Employee Benefits - Salaries	46,066	52,000	52,098
Other Property Expenses	21,662	18,450	18,017
	<u>500,204</u>	<u>380,408</u>	<u>543,084</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	214,774	131,738	134,222
Cash and cash equivalents for Statement of Cash Flows	<u>214,774</u>	<u>131,738</u>	<u>134,222</u>

Of the \$214,774 Cash and Cash Equivalents, \$42,267 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.

Of the \$214,774 Cash and Cash Equivalents, \$2,189 of Revenue Received in Advance is held by the School, as disclosed in note 12.

## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	8,552	40,057	15,499
Receivables from the Ministry of Education	2,787	-	35,652
Interest Receivable	4,088	4,121	4,121
Teacher Salaries Grant Receivable	106,715	83,828	82,184
	<u>122,142</u>	<u>128,006</u>	<u>137,456</u>
Receivables from Exchange Transactions	12,640	44,178	19,620
Receivables from Non-Exchange Transactions	109,502	83,828	117,836
	<u>122,142</u>	<u>128,006</u>	<u>137,456</u>

## 9. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	304,325	230,000	230,588
Total Investments	<u>304,325</u>	<u>230,000</u>	<u>230,588</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building improvements - Crown	56,808	12,288			(4,999)	64,097
Furniture and Equipment	108,762	38,302			(18,031)	129,033
Information and Communication Technology	15,222	3,094			(7,128)	11,188
Motor Vehicles	-	33,289			(3,329)	29,960
Leased Assets	31,565	3,130			(15,164)	19,531
Library Resources	8,741	200			(1,118)	7,823
	221,098	90,303	-	-	(49,769)	261,632

### 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 - Crown	133,144	(69,047)	64,097	120,857	(64,049)	56,808
Furniture and Equipment	349,232	(220,199)	129,033	310,930	(202,168)	108,762
Information and Communication Technology	154,468	(143,280)	11,188	151,374	(136,152)	15,222
Motor Vehicles	60,789	(30,829)	29,960	27,500	(27,500)	-
Leased Assets	53,939	(34,408)	19,531	52,154	(20,589)	31,565
Library Resources	24,929	(17,106)	7,823	24,730	(15,989)	8,741
	776,501	(514,869)	261,632	687,545	(466,447)	221,098

## 11. Accounts Payable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Creditors	37,764	11,343	11,343
Accruals	11,285	12,600	10,354
Banking Staffing Overuse	-	-	642
Employee Entitlements - Salaries	106,715	83,828	93,278
Employee Entitlements - Leave Accrual	2,545	1,241	1,241
	158,309	109,012	116,858
Payables for Exchange Transactions	158,309	109,012	116,858
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	158,309	109,012	116,858

The carrying value of payables approximates their fair value.



## 12. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	2,189	-	8,198
Other revenue in Advance	-	-	20,152
	<u>2,189</u>	<u>-</u>	<u>28,350</u>

## 13. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	68,913	-	-
Increase to the Provision During the Year	7,432	-	68,913
Provision at the End of the Year	<u>76,345</u>	<u>-</u>	<u>68,913</u>
Cyclical Maintenance - Non current	76,345	-	68,913
	<u>76,345</u>	<u>-</u>	<u>68,913</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2026 This plan is based on the schools 10 Year Property Plan is prepared by a Ministry of Education appointed consultant.

## 14. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	12,998	11,593	15,342
Later than One Year and no Later than Five Years	7,781	6,630	18,095
Future Finance Charges	(837)	(700)	(1,665)
	<u>19,942</u>	<u>17,523</u>	<u>31,772</u>
<b>Represented by</b>			
Finance lease liability - Current	12,312	11,293	14,250
Finance lease liability - Non current	7,630	6,230	17,522
	<u>19,942</u>	<u>17,523</u>	<u>31,772</u>

## 15. Funds Held for Capital Works Projects

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

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
Block 1, 3 Heating, Boiler Decommission Project number	-	51,055	(53,233)	-	(2,178)
Asbestos Removal & Reclad Project Project number	-	66,866	(24,599)	-	42,267
Totals	<u>-</u>	<u>117,921</u>	<u>(77,832)</u>	<u>-</u>	<u>40,089</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	42,267
Funds Receivable from the Ministry of Education	(2,178)

## 16. 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.

## 17. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,250	2,140
<i>Leadership Team</i>		
Remuneration	347,928	414,001
Full-time equivalent members	3	3
Total key management personnel remuneration	350,178	416,141

There are 4 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair 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	200-210	190-200
Benefits and Other Emoluments	0-5	0-5

### 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	2.00	2.00
110 - 120	2.00	1.00
	4.00	3.00

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

## 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 \$42,267 (2023:\$0) as a result of entering the following contracts:

Contract Name	2024 Capital Commitment
Asbestos Removal & Reclad Project	\$ 42,267
The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 15.	

### (b) Operating Commitments

As at 31 December 2024, the Board has entered into no contracts.

## 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	214,774	131,738	134,222
Receivables	122,142	128,006	137,456
Investments - Term Deposits	304,325	230,000	230,588
Total financial assets measured at amortised cost	641,241	489,744	502,266

### Financial liabilities measured at amortised cost

Payables	158,309	109,012	116,858
Finance Leases	19,942	17,523	31,772
Total financial liabilities measured at amortised cost	178,251	126,535	148,630

## 21. Events After Balance Date

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TE KOMANAWA ROWLEY SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Te Komanawa Rowley School (the School). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit 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 3 to 17, that comprise the statement of financial position as at 31 December 2024, 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 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 22 August 2025. This is the date at which our opinion is expressed.

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

#### Basis for 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 arise from the Public Audit Act 2001.

### Other information

The Board is responsible for the other information. The other information comprises the Presiding Member/Principal's report, List of all school board members, Statement of Variance: progress against targets, Evaluation and analysis of the School's Student's Progress and Achievement, How we have given effect to Te Tiriti o Waitangi, Statement of Compliance with Employment Policy, Kiwisport Funding, 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.

*BDO Christchurch Audit Limited*

Warren Johnstone,  
BDO Christchurch Audit Limited  
On behalf of the Auditor-General  
Christchurch, New Zealand

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## Presiding member/principal's report

In 2023 we witnessed incredible achievements, from the budding mathematicians in Pūkeko to the confident writers in Korimako. We've witnessed the blossoming of creativity in Kōtare, where stories danced across pages and imaginations soared to new heights. We've been captivated by the performances of our talented musicians and artists, who have touched our hearts with their passion and skill.

But beyond these achievements, we

witnessed something even more profound: the development of strong, kind, and compassionate individuals.

We've seen students demonstrating manaakitanga, supporting each other through thick and thin. We've witnessed the growth of leadership skills, as students stepped up to take responsibility and make a positive difference in their school and community. We've been inspired by the acts of kindness and empathy that have shone like beacons of hope throughout our school.

These are the qualities that truly define Te Kōmanawa Rowley School. These are the qualities that will equip our students to face the challenges and opportunities that lie ahead.

## List of all school board members

Board member names	Date that the board member's term finishes
Meghan Eastwood	Sep 2025
Timothy Lalahi	Sep 2025
Kalo Lalahi Jermyn	Sep 2025
Niki Penny	Sep 2025




## Statement of variance: progress against targets

[Analysis of Variance 2024](#)

## Evaluation and analysis of the school's students' progress and achievement

[OTJ data 2024](#)

# Statement of variance: progress against targets 2024

## Strategic Goal 1:

As per the strategic plan

**Annual Target/Goal: All our ākonga are achieving at their expected Curriculum Levels by the time they leave TKRS, with a focus on language, lifting literacy capability and numeracy/mathematics.**

As per the annual implementation plan

<b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b>  <i>What were the outcomes of our actions? What impact did our actions have?</i>	<b>Evidence</b>  <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b>  <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b>  <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b>  Staff professional development strengthens teaching effectiveness and delivery of the NZ Curriculum	DMIC - maths data shows that the DMIC way of teaching meets the needs of our learners. 52% of our children are achieving at or above. Teachers are now more confident teaching mathematics.  Writing data continues to improve, with 42% at or above. More robust OTJ's and a better understanding of target teaching.  Staff are gaining a better understanding of the science of learning.	DMIC training throughout the year  Helen Varney working with team re curriculum throughout the year  High expectations staff meetings  Term 2 HAL update Kaiako recognised that girls engagement and confidence in physical activity was lower than boys in the senior school. Nicole and Maria have been gathering ongoing voice from the girls and provided girls only opportunities. This resulted in higher numbers of girls participating and positive feedback from the girls and kaiako.  Term 4 - SOD around refreshed curriculum Focus on Science of Learning  BSLA - all current staff teaching year 0 - 3 are fully trained.  DP trained as a BSLA literacy specialist.	Due to extra ordinary roll growth and the majority of the new children being below or well below we have not reached our targets in maths and writing.	Maths - align new resources with current teaching practices.  Our year 3 - 6 teacher to do the BSLA training.  Continue building teacher knowledge around the Science of Learning

		Continued writing PD especially around moderation.		
<b>Action 2</b>  We effectively use data and information to inform teaching and learning	-Analysed etap data for gaps in learning -Shared with Teacher  -Worked collaboratively to create learning that would engage, motivate & address gaps across area of need e.g., Listening, Speaking, Vocab, Reading, Writing  -Activity was adapted across classroom for individual children's needs  -modelled in classroom -discussed -new teaching activity developed by teacher and taught in classroom	2023 data shared with staff and BOT  <u>Study Support Report</u>  <u>Term 1 OTJ data</u>  <u>Term 4 OTJ data</u>	Influx of new students, alot who were well below	<ul style="list-style-type: none"> <li>- identify any areas of need with teachers</li> <li>- make links to data and gaps in learning on etap -liaise with teachers I haven't previously worked with</li> <li>-analyse classroom data with teachers to identify learning needs</li> <li>- create lessons that address learning needs in the classrooms</li> <li>- model lessons to teachers</li> <li>-discussion with teachers re modelled lesson and where to next</li> <li>- observe teachers</li> <li>- use new CRT Release to work with teachers</li> </ul>
<b>Action 3</b>  We meaningfully integrate Te Reo and Tikanga into our everyday school life	Te Reo lessons started in Week 4 of Term 1.  Kapa Haka began in Week 5 of Term 1.  Waka Ama activities took place in Weeks 4, 5, 6, and 7 of Term 1 and Term 4.  Five staff members have now completed Workshop 1 and 2 on Māori history.  The Matariki celebration and hāngi were significant successes, with the Kapa Haka group's first public performance being a highlight.	Attendance at Te Reo and cultural workshops by staff.  Participation records for Waka Ama and Kapa Haka.  Feedback and attendance data from the Matariki celebration.	Additional opportunities to engage in cultural activities were identified during the year.  High levels of staff participation exceeded initial expectations.	Increase opportunities for staff professional development in Te Reo and Tikanga.  Expand cultural programs to include more whānau participation.  Strengthen the integration of Te Reo in everyday classroom activities across all year levels.

## Strategic Goal 2:

*As per the strategic plan*

**Annual Target/Goal: Tamariki who feel valued and have strong sense of self, belonging and identity**

*As per the annual implementation plan*

<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b> Tamariki are strong in their identity within their learning environment	Students expressed their identity through classroom work and activities. Strengthened focus on building a sense of belonging and pride in cultural identity.	Posts and updates on the school's Facebook page. Examples of tamariki work reflecting their identity. Participation in the E Tu Tangata program.	Increased awareness of identity-building activities in the curriculum. Positive feedback from tamariki and whānau.	Continue integrating cultural identity activities in learning. Focus on broadening participation in cultural programs like Kapa Haka.
<b>Action 2</b> We continue to adapt to the unique needs of each tamaiti in our Kura	Recognized and addressed disparities in girls' confidence and engagement in physical activities. Gathered feedback from girls to design tailored opportunities, resulting in increased participation. Initiated support systems and cultural lessons to meet diverse needs.	Matariki celebration and Kapa Haka public performance as highlights. Term 2 HAL update, identifying and addressing gaps in engagement. Learning support register established. Implementation of Te Reo and Gagana lessons across the school.	Actively addressing identified gaps in confidence and engagement led to positive outcomes. Feedback and tailored programs contributed to improved participation.	Continue refining support programs for diverse learners. Expand Te Reo and Gagana lessons to include more advanced topics. Further develop gender-specific programs to maintain engagement.
<b>Action 3</b> We ensure all tamariki are present	Home visits by the SLT (Senior Leadership Team) have continued to address absenteeism. Whānau engagement officer successfully worked with five families to improve attendance	Attendance data reflects improvement in attendance rates for targeted tamariki. Direct engagement and support provided to families, as evidenced by case follow-ups.	Engagement with some families required more time than anticipated due to complex needs. Attendance improvements are gradual and ongoing, requiring sustained effort.	Expand the scope of the whānau engagement officer's work to include more families. Develop new strategies for addressing barriers to attendance, including transportation and family support services. Implement regular reviews of attendance data to refine and adjust strategies as needed

**Strategic Goal 3:***As per the strategic plan***Annual Target/Goal: Ongoing development of a deep learning partnership with our whanau and community***As per the annual implementation plan*

<b>Actions</b> <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b> <i>What were the outcomes of our actions?</i> <i>What impact did our actions have?</i>	<b>Evidence</b> <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b> <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b> <i>What do you need to do to address targets that were not achieved.</i> <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b> We understand our community and their aspirations for their tamariki.	Successfully hosted a Community Hangi with approximately 400 attendees.  Matariki celebration and hangi was a huge success, with the Kapa Haka group's first public performance as a highlight.  Cultural day in Term 4 was a major achievement, with over 250 parents and caregivers attending.	Attendance numbers from community events (Hangi, Matariki, and Cultural Day).  Feedback from attendees about the success of the events.	Strong community support and interest contributed to the success of these events.  The quality of the events met or exceeded expectations.	Expand and improve these community-focused events to continue strengthening engagement.  Explore additional opportunities for involvement, such as workshops or themed days.
<b>Action 2</b> We have strong processes around communication with our whānau and community	Maintained consistent and meaningful communication through Facebook posts.  Teachers engaged positively by texting home with updates and affirmations for students.	Regular social media updates and interactions.  Records of text communication between teachers and whānau.	Social media and texting initiatives ensured consistent messaging.  Positive feedback indicates that these methods effectively reached the community.	Introduce additional communication platforms, such as newsletters or a mobile app.  Encourage more face-to-face interactions during events and meetings.

<b>Action 3</b>  We utilise digital tools to enable ākonga learning with their whānau	Successfully implemented Hapara for online learning.  Received a donation of 30 new Chromebooks to support digital education.  Prepared to trial the Spotlight tool with selected families.	Deployment of Hapara and Chromebooks in classrooms.  Feedback from families participating in the Spotlight trial.	Additional resources like Chromebooks exceeded expectations.  The roll-out of Spotlight was limited but paved the way for broader implementation.	Expand access to digital tools for more families.  Provide training for whānau on using these tools to support their children's learning.
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**Strategic Goal 4:**  
*As per the strategic plan*

**Annual Target/Goal: Future proofing of Te Kōmanawa Rowley School**  
*As per the annual implementation plan*

<b>Actions</b>  <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	<b>What did we achieve?</b>  <i>What were the outcomes of our actions?</i>  <i>What impact did our actions have?</i>	<b>Evidence</b>  <i>This is the sources of information the board used to determine those outcomes.</i>	<b>Reasons for any differences (variances) between the target and the outcomes</b>  <i>Think about both where you have exceeded your targets or not yet met them.</i>	<b>Planning for next year – where to next?</b>  <i>What do you need to do to address targets that were not achieved.</i>  <i>Consider if these need to be included in your next annual implementation plan.</i>
<b>Action 1</b>  Te Kōmanawa Rowley School is the school of choice for our community.	Roll continues to grow.	21% increase in our roll from 1st March 2023 <a href="#">to 1st March 2024</a>  <a href="#">Roll continues to grow</a> <a href="#">Updated number JUNE 2024</a> <a href="#">Updated number Dec 2024</a>	Increased visibility and positive engagement with the community.  Continued roll growth shows the school's reputation is improving.	Further initiatives to maintain and grow community engagement.  Monitor roll growth and adapt resources to meet the demand.
<b>Action 2</b>	Established strong relationships with Tuahiwi Education and Kāinga Ora.	Working closely with Tuahiwi Education	Partnerships exceeded expectations, with growing	Strengthen these partnerships further.

<p>We have strong communication and advocacy with external agencies</p>	<p>Held meetings with Megan Woods (11/3) to discuss school lunches.</p> <p>Featured in a Tahu news interview regarding school lunches.</p> <p>Presented the school's journey to Rotary (1/03), securing their interest and support.</p> <p>Hosted and engaged with NZ Pasifika Principal Association members during their AGM.</p> <p>An amazing "42" NZ Pasifika Principal Association (NZPPA) members gathered in Wellington for our AGM and some Professional Development, click my link below to enjoy the photos and write up on what we got up to and who was there ...</p> <p><a href="https://rowandalesprincipal.blogspot.com/2024/03/nz-pasifika-principals-association-agm.html">https://rowandalesprincipal.blogspot.com/2024/03/nz-pasifika-principals-association-agm.html</a></p>	<p>Working with Kainga Ora</p> <p>Meeting with Megan Woods 11/3 re school lunches</p> <p>Tahu news interview re school lunches</p> <p>Spoke to Rotary 01/03 about our journey, they are keen to continue to support our school</p>	<p>support from various agencies.</p>	<p>Explore new opportunities for advocacy and collaboration.</p> <p>Share successes more broadly to continue building momentum.</p>
<p><b>Action 3</b></p> <p>We continue to develop effective language provision in Te Reo Māori and Samoan languages.</p>	<p>Successful implementation of Te Reo Māori lessons starting in Term 1, Week 4.</p> <p>Kapa Haka sessions started in Term 1, Week 5, enhancing cultural engagement.</p> <p>Participation in Waka Ama activities during Weeks 4, 5, 6, and 7 of Term 1.</p> <p>Delivered performances at the Local Cultural Festival in Term 3.</p> <p>The Kapa Haka group performed at the Living Springs AGM, showcasing students' cultural skills.</p> <p>Cultural Day in Term 4 was a significant event, with over 250 parents and caregivers attending.</p>	<p>Progress demonstrated through participation in lessons and activities.</p> <p>Performances at cultural events and festivals.</p> <p>Strong attendance and engagement in Cultural Day activities.</p>	<p>High community support and engagement contributed to exceeding expectations.</p> <p>Consistent participation from tamariki and whānau in language and cultural programs.</p>	<p>Expand the duration and depth of Te Reo Māori and Samoan lessons.</p> <p>Strengthen partnerships with external cultural organizations for more opportunities.</p> <p>Organize additional performances to celebrate and showcase students' achievements.</p> <p>Increase parent and caregiver involvement in language and cultural initiatives.</p>

# TE KŌMANAWA ROWLEY SCHOOL

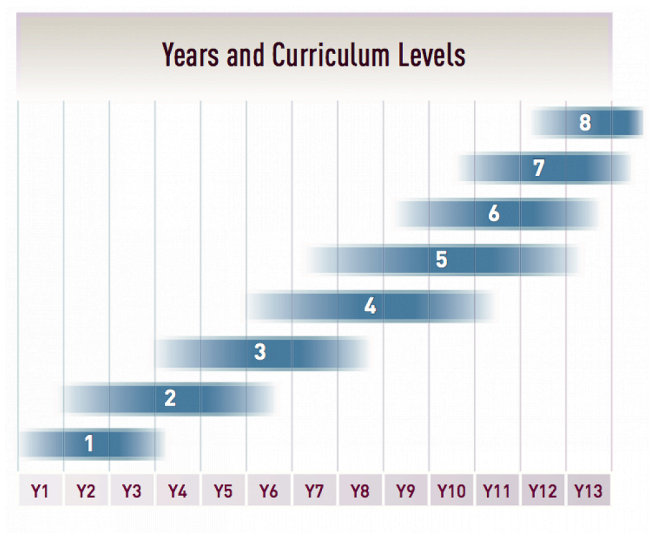
## OTJ Data - Term 4, 2024

### Foreword

The data presented in this report is based on teacher overall judgments (OTJ's) against the New Zealand Curriculum expectations for Term 4 of the 2024 school year.

An OTJ is based on multiple observations and pieces of evidence, collated by teachers over a wide time period. The TKRS teachers work together to compare and discuss samples of learning to ensure our judgements are robust and consistent.

The NZ Curriculum levels span at least two year groups. For example, expected progress through Level 2 could begin at the end of Year 2 and extend into Year 5. It is also not unusual for a child to be working on goals at two adjacent curriculum levels.



We have continued to see growth in the school roll. A number of these students are in the year 3, 4, 5. We have also seen growth in enrollments with high learning needs. These students are included in our overall school data as they are assessed, tracked and monitored the same as all other students. This does have an impact on our data but does show trends and overall achievement across the school.



# Reading

## 2024

### Overall Teacher Judgement Summary

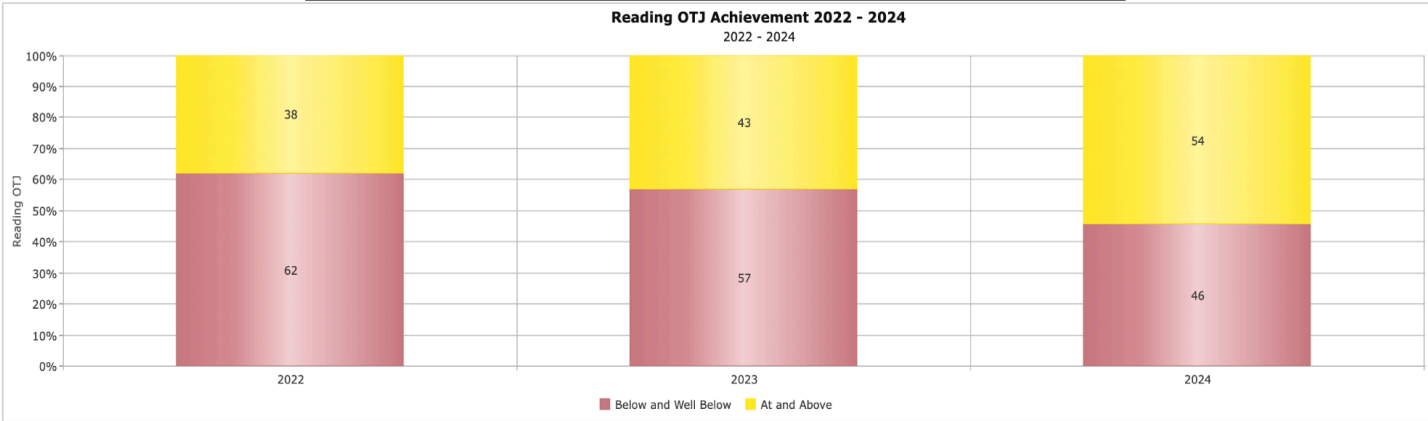
Reading OTJ	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian	1	9%			6	55%	4	36%	11
MELAA	2	50%			1	25%	1	25%	4
Maori	7	9%	28	36%	32	41%	11	14%	78
NZ/European	2	6%	9	28%	15	47%	6	19%	32
Pasifika	10	14%	28	39%	28	39%	6	8%	72
Total	22	11%	65	33%	82	42%	28	14%	197

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	6	7%	23	27%	43	51%	12	14%	84
Male	16	14%	42	37%	39	35%	16	14%	113
Total	22	11%	65	33%	82	42%	28	14%	197

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					11	100%			11
Y1					24	80%	6	20%	30
Y2			10	43%	5	22%	8	35%	23
Y3			14	44%	12	38%	6	19%	32
Y4	5	19%	10	37%	9	33%	3	11%	27
Y5	7	28%	11	44%	7	28%			25
Y6	4	15%	11	41%	7	26%	5	19%	27
Y7	6	27%	9	41%	7	32%			22
Total	22	11%	65	33%	82	42%	28	14%	197

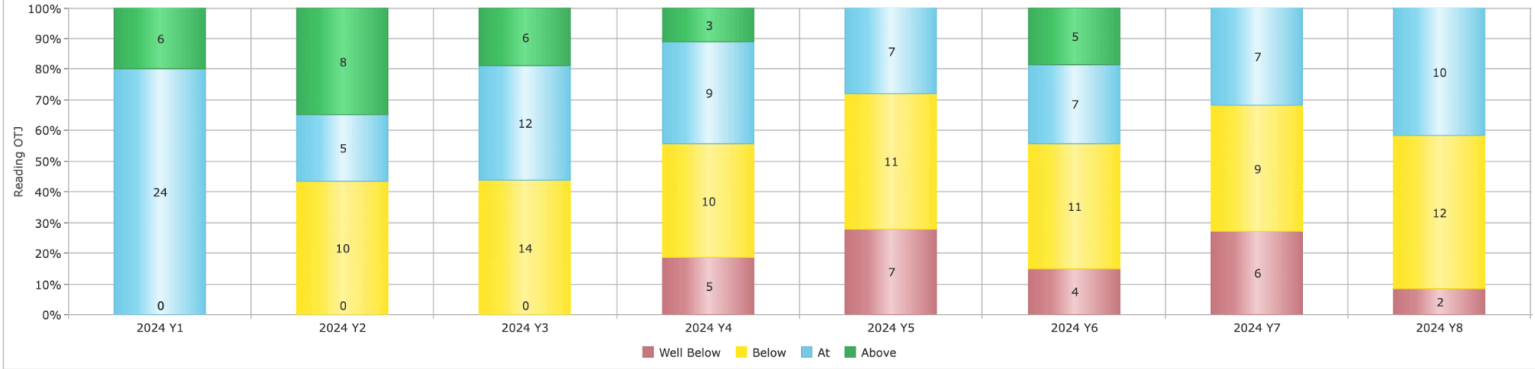
All Students Achievement  
Reading OTJ 2022 - 2024

	2022	2023	2024
% At and Above	38	43	54
% Below and Well Below	62	57	46



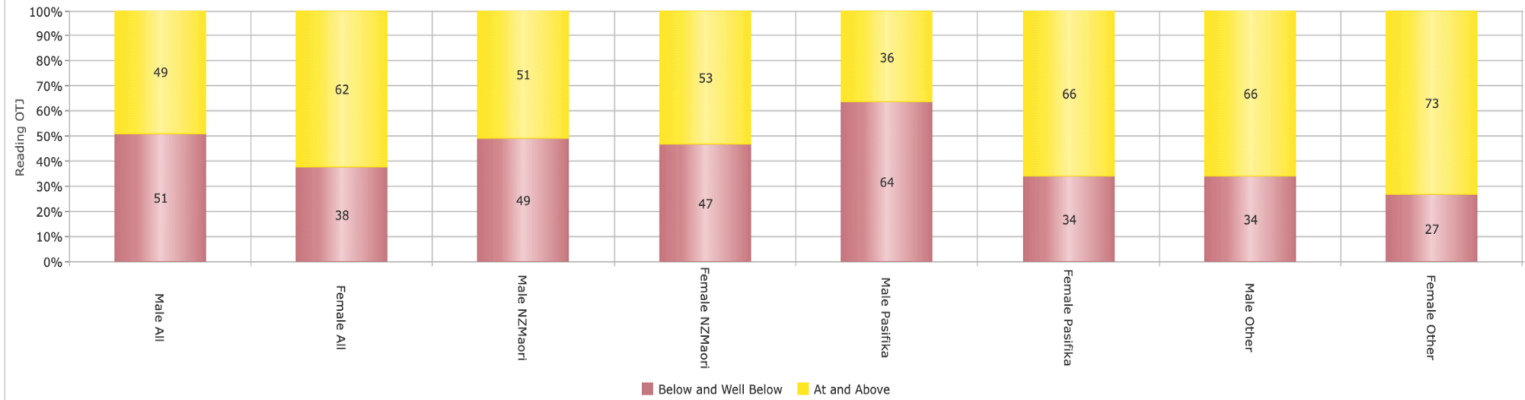
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2022	74	52	31	16	38	41	24	17
	2023	90	58	47	53	4	44	21	29
	2024	100	57	56	44	28	44	32	42
% Below and Well Below	2022	26	48	69	84	62	59	76	83
	2023	10	42	53	47	96	56	79	71
	2024	0	43	44	56	72	56	68	58

Reading OTJ Achievement By year Level  
2024

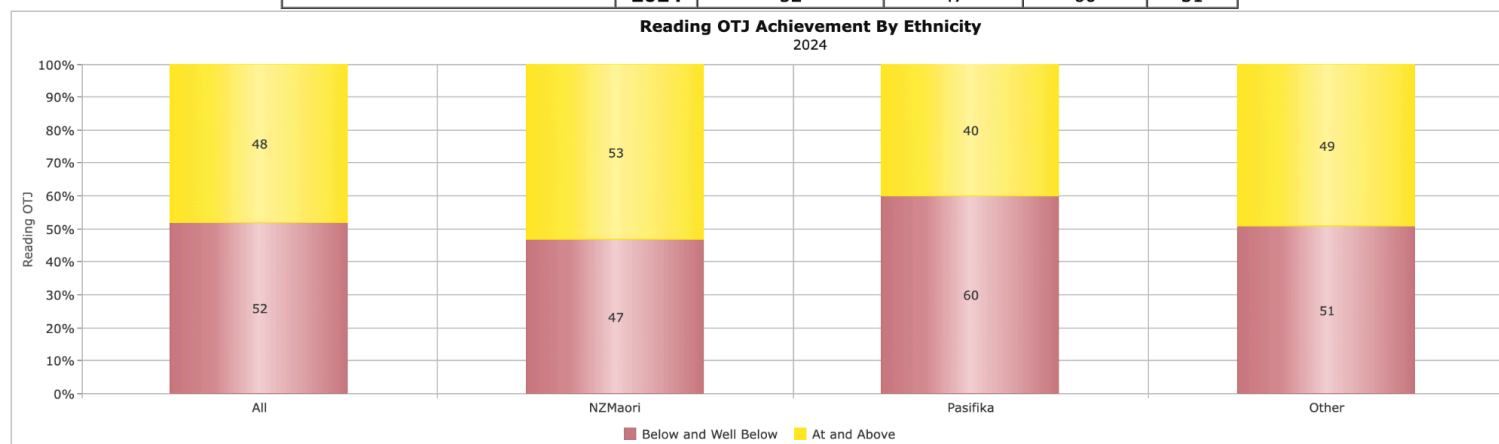


by Gender		All Students		NZ Maori		Pasifika		Other	
% At and Above		Male	Female	Male	Female	Male	Female	Male	Female
	2022	34	43	36	42	36	35	29	54
	2023	37	51	32	51	40	47	39	56
% Below and Well Below	2024	49	62	51	53	36	66	66	73
	2022	66	57	64	58	64	65	71	46
	2023	63	49	68	49	60	53	61	44
	2024	51	38	49	47	64	34	34	27

Reading OTJ Achievement By gender  
2024



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2022	30	34	27	30
	2023	36	32	35	43
	2024	48	53	40	49
% Below and Well Below	2022	70	66	73	70
	2023	64	68	65	57
	2024	52	47	60	51



## SUMMARY:

**Reading - Target - 60% of our children at or above (EOY 2023 43%)**

**EOY 2024: 54%**

We did not meet our strategic goal target of 60% across all groups but did so for a number of sub groups within the data including : female students (62%), Female Pasifika ( 66%), male other ethnic ( 66%), Female other ethnic ( 73%), Year 0/1 students 100%). A number of other sub groups were just below this threshold.

- Overall Improvement:**
  - Over the three-year period, there has been a significant improvement in reading performance. The percentage of students achieving "At or Above" the expected level increased from **38% in 2022** to **54% in 2024**.
- Reduction in Underachievement:**
  - The percentage of students who are "Below or Well Below" the expected level decreased substantially from **62% in 2022** to **46% in 2024**, indicating effective interventions and support strategies.
- Year Level Performance:**
  - Year 1** students showed the most improvement, with those achieving "At or Above" increasing from **74% in 2022** to **100% in 2024**.
  - However, performance in **Year 5** remains a concern, with only **28%** of students, meeting/exceeding the expected levels in 2024.
- Gender Disparities:**
  - Female students outperformed males throughout the years, with **62% of females** achieving "At or Above" in 2024 compared to **49% of males**.
- Ethnic Group Performance:**
  - Across ethnic groups, there were notable improvements. For example, **NZ Māori** students achieving "At or Above" rose from **34% in 2022** to **53% in 2024**, and **Pasifika** students showed an increase from **27% to 40%** in the same period. When this is further broken down by ethnicity and gender we see the **Pasifika girls** in particular have improved with an increase from **35% in 2022** to **66% in 2024**. **NZ Māori boys** have also shown improvements with an increase from **36% to 51%** over the time period **2022-2024**.

Year 6-8 boys were the target group for reading in 2024

## What are we doing?

We have put the following programmes in place in 2024:

- Programmes and planning targeted at the children's level
- High expectations for every child
- More Learning Support Assistant time allocated to our priority learners
- Tracking system in place
- Quick 60 programme in Harakeke and Ti Kouka block
- Reading recovery for Kowhai block learners
- Focus on Oral language foundations in Harakeke block
- Implementing BSLA ( structured literacy) in Kowhai hub and Kotare class alongside existing literacy approaches.
- Training of 3 more teachers and DP in BSLA

**We have done the following actions;**

- All remedial reading students identified
- In class and withdrawal reading support for all 'well below' students
- Staffing of reading recovery for 6 year olds achieving 'well below'
- Formative practice: Teachers feedback to students and discussions around success criteria to maintain progress
- Linking, making connections from Writing to Reading.
- Year 4/5 and Year 6 cohort and their teachers working with RTLit to support literacy learning across the curriculum.
- Consolidation of Staff training in BSLA literacy programme
- Training of 1 teacher in Reading Recovery.
- Training of 2 further LSA in Quick 60 Programme
- Working with RTLB to support students with learning programmes
- Supported a student to have further analysis of particular needs in learning through Seabrook McKenzie.
- Training of 3 teachers in BSLA
- Training of 1 staff member as a BSLA literacy specialist.

#### **Whole school Actions for Reading**

- Funding for interventions (quick 60)
- Continue to develop whole staff "in class" capacity to accelerate student progress with a focus on identified target students, via use of teacher inquiry.
- Teachers continue to 'change practice' to allow for greater student engagement in learning - knowing where their learning is and where it needs to go
- Differentiated reading/classroom programmes a part of general classroom literacy practice
- Teachers will use ongoing analysis of observational data to inform teaching practice related to specific student learning needs in decoding and reading behaviour.
- Monitor school-wide reading teaching practices across the curriculum.
- SLT investigation what structured approaches to literacy looks like for the whole school and how this fits alongside current practices of High expectations.

Writing

Overall Teacher Judgement Summary

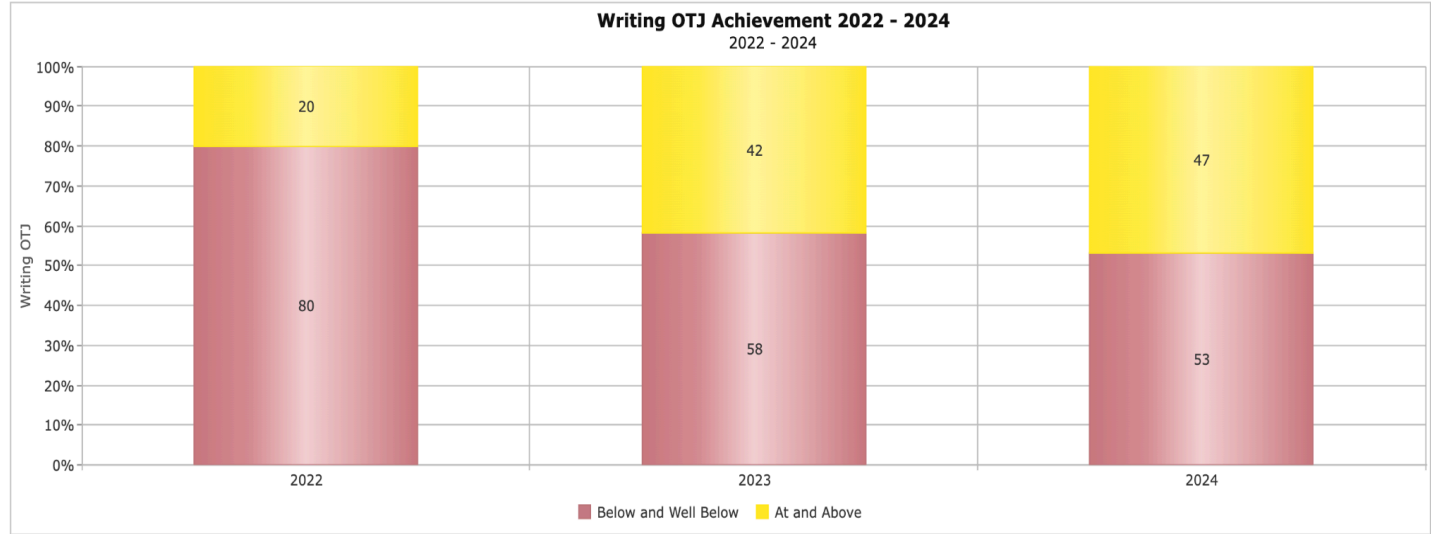
Writing OTJ	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			3	27%	7	64%	1	9%	11
MELAA	2	50%			1	25%	1	25%	4
Maori	9	12%	33	42%	31	40%	5	6%	78
NZ/European	3	10%	11	35%	15	48%	2	6%	31
Pasifika	10	14%	28	39%	30	42%	4	6%	72
Total	24	12%	75	38%	84	43%	13	7%	196

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	6	7%	31	37%	39	46%	8	10%	84
Male	18	16%	44	39%	45	40%	5	4%	112
Total	24	12%	75	38%	84	43%	13	7%	196

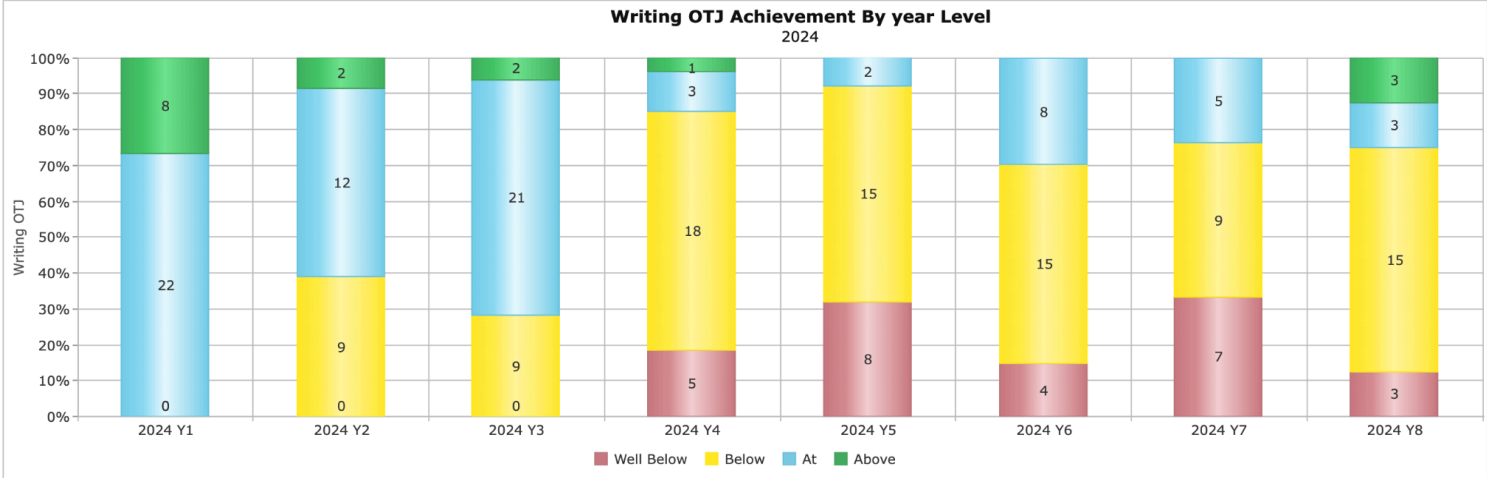
	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					11	100%			11
Y1					22	73%	8	27%	30
Y2			9	39%	12	52%	2	9%	23
Y3			9	28%	21	66%	2	6%	32
Y4	5	19%	18	67%	3	11%	1	4%	27
Y5	8	32%	15	60%	2	8%			25
Y6	4	15%	15	56%	8	30%			27
Y7	7	33%	9	43%	5	24%			21
Total	24	12%	75	38%	84	43%	13	7%	196

All Students Achievement  
Writing OTJ 2022 - 2024

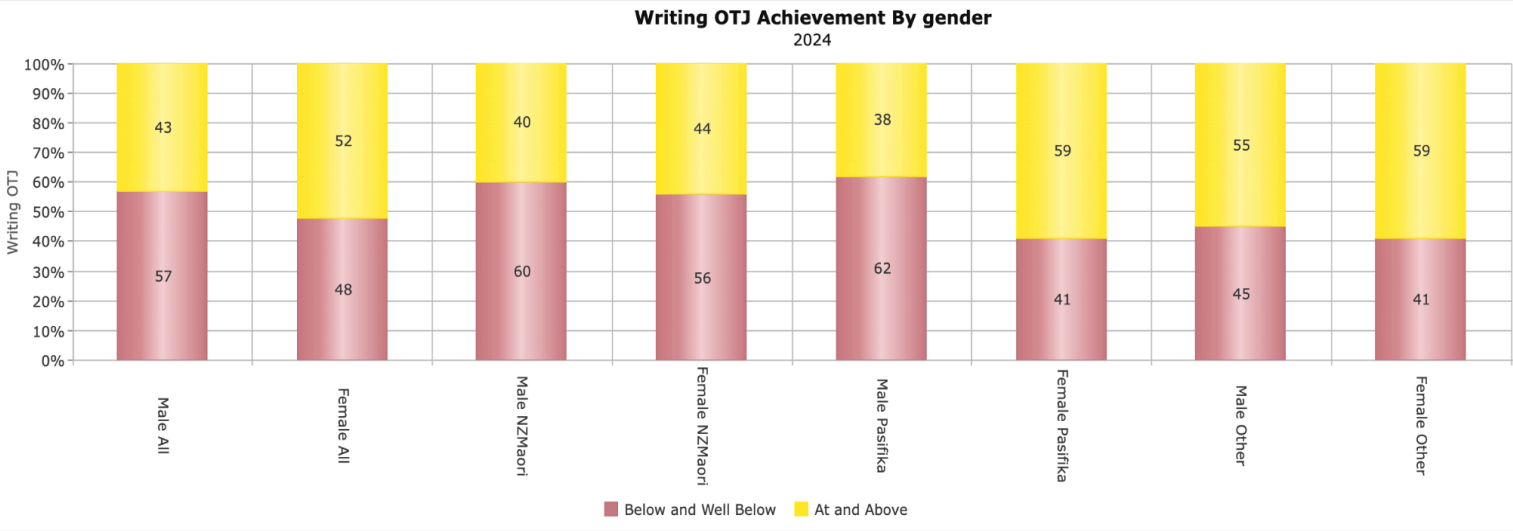
	2022	2023	2024
% At and Above	20	42	47
% Below and Well Below	80	58	53



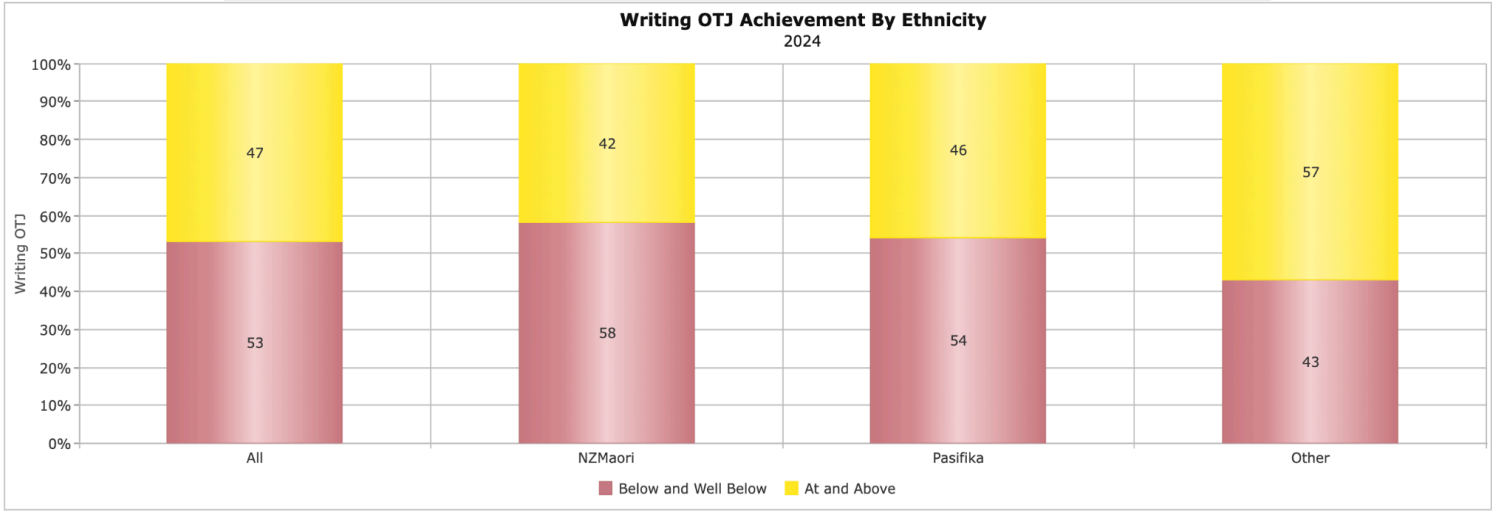
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2022	55	33	6	5	15	27	0	8
	2023	100	71	11	40	29	39	13	12
	2024	100	61	72	15	8	30	24	25
% Below and Well Below	2022	45	67	94	95	85	73	100	92
	2023	0	29	89	60	71	61	88	88
	2024	0	39	28	85	92	70	76	75



by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2022	10	34	10	32	14	24	5	54
	2023	37	50	32	49	43	42	33	63
	2024	43	52	40	44	38	59	55	59
% Below and Well Below	2022	90	66	90	68	86	76	95	46
	2023	63	50	68	51	57	58	67	38
	2024	57	48	60	56	62	41	45	41



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2022	20	22	17	24
	2023	42	40	43	47
	2024	47	42	46	57
% Below and Well Below	2022	80	78	83	76
	2023	58	60	57	53
	2024	53	58	54	43



**SUMMARY: Writing - Target - 50% of our children at or above (EOY 2023 42%)**  
**EOY 2024: 47%**

We did not meet our strategic goal target of 50% across all groups but did so for a number of sub groups within the data including : female students (52%), Female Pasifika ( 59%), male other ethnic ( 55%), Female other ethnic ( 59%), Year 0/1 students (100%), Year 2 (61)%, Year 3 (72)%. A number of other sub groups were just below this threshold.

**Overall Achievement Trends:**

**Positive Progress:** The percentage of students achieving "At and Above" the expected level has risen from 20% in 2022 to 47% in 2024.

**Reduction in Underachievement:** Conversely, the percentage of students "Below and Well Below" has decreased from 80% in 2022 to 53% in 2024.

**Performance by Year Level:**

**Year 1** students have shown substantial improvement, with 100% achieving "At and Above" in 2024 compared to 55% in 2022. **Year 4 and Year 5** students, however, show a decline, with only 15% and 8% respectively achieving "At and Above" in 2024. Overall, Year 6 through Year 8 students continue to struggle, with a majority still falling in the "Below and Well Below" categories.

**Gender-Based Performance:**

In 2024, **female students** outperform male students with 52% "At and Above" compared to 43% for males. **NZ Maori** and **Pasifika** female students also show better performance than their male counterparts. **Female Pasifika** students have increased from **24%** to **59%** in the period 2022-2024.

**Ethnicity-Based Performance:**

By 2024, students across all ethnic groups (NZ Maori, Pasifika, and Other) have made progress, with each group seeing an increase in the percentage of students "At and Above" the expected level.

**Implications and Focus Areas:**

- The data highlights a need for continued support, particularly for Year 4, Year 5, and older students (Year 6-8) who are still struggling in writing.
- Gender disparities indicate that targeted interventions may be needed to support male students in achieving at higher levels.
- Ethnicity data suggest that while there has been improvement across the board, further efforts are required to close the achievement gap for NZ Maori and Pasifika students.

**What are we doing?**

We have put the following programmes in place;

- Programmes and planning targeted at the children's level
- High expectations for every child
- More Learning Support Assistant time allocation
- Providing language rich experiences that can be used as prompts to engage/give purpose to writing.
- 2 LSA trained in Talk to Learn programme through RTLB
- Talk to learn programme started targeting learners in Years 3 /4.

**We have done the following actions;**

- Professional development revision of last years PLD around writing to upskill new staff.
- Expectations from the leadership team required clear, explicit differentiation in planning for writing.
- Teachers formative feedback to students and discussions around success criteria to maintain progress.
- Student discourse and voice encouraged in all aspects of the writing process.
- Moderated Assessment and analysis of writing using e-asttle exemplars.
- Maintaining on-going, critical conversations between teachers and between teachers and leaders (open to learn)
- Year 4/5 and year 6 cohort and their teachers working with RTlit to support literacy learning.
- Staff training ( 3 teachers and DP) in BSLA literacy programme.

**Whole school Actions for Writing**

- In school 'Curriculum Support' staffing remedial and extension programmes.
- Target students identified for intervention.
- Continue building leadership capability through leadership and staff pedagogy PLD in order to strengthen internal capacity for sustained professional learning.
- Review and moderate use of e-asttle writing tool to enable better tracking and monitor student achievement and progress. Continue with this as the main writing assessment.
- Inducted staff into expectations for how writing is taught and assessed to establish consistent professional practice across the school.
- Continue to build teacher knowledge of writing rubrics, process and progressions of writing to inform teaching practice.
- Increased resourcing of materials to support literacy teaching.
- In each class children's writing will be shared on walls so that children see themselves as successful writers.
- Curriculum lead researching effective support materials that target learning -particularly in years 4 -8.



Mathematics

Overall Teacher Judgement Summary

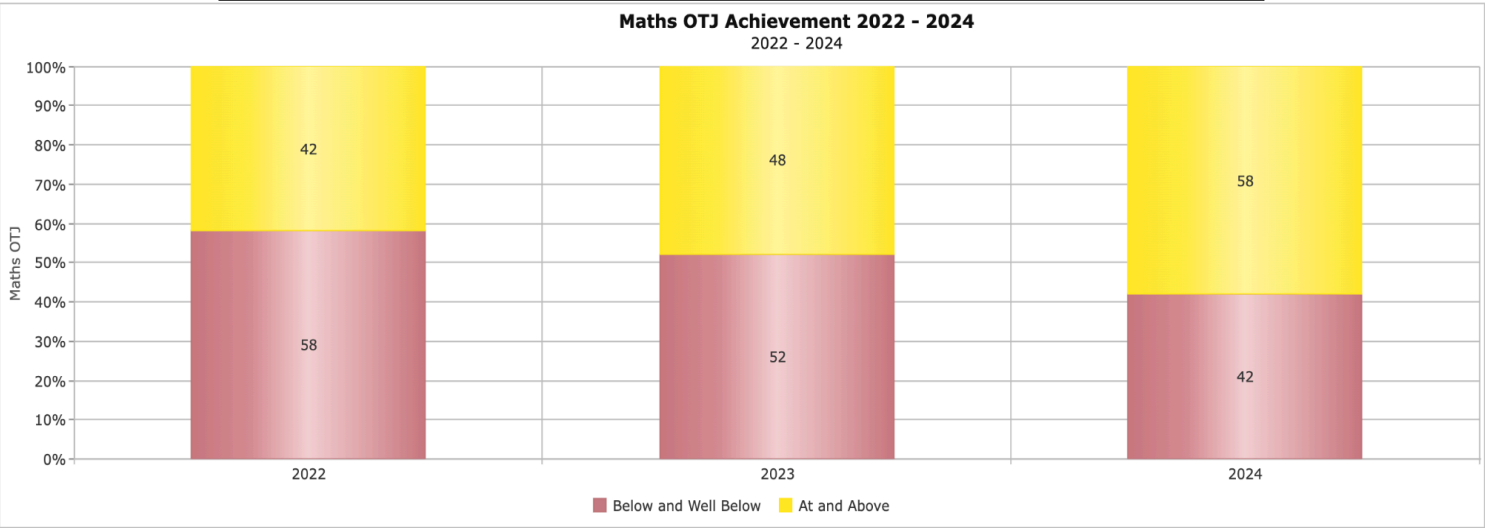
Maths OTJ	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Asian			1	9%	8	73%	2	18%	11
MELAA	2	50%			1	25%	1	25%	4
Maori	6	8%	28	36%	36	46%	8	10%	78
NZ/European	2	6%	6	19%	21	66%	3	9%	32
Pasifika	6	8%	26	36%	37	51%	3	4%	72
Total	16	8%	61	31%	103	52%	17	9%	197

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Female	5	6%	23	27%	48	57%	8	10%	84
Male	11	10%	38	34%	55	49%	9	8%	113
Total	16	8%	61	31%	103	52%	17	9%	197

	Well Below		Below		At		Above		Total
	No	%	No	%	No	%	No	%	No
Y0					11	100%			11
Y1					18	60%	12	40%	30
Y2			5	22%	15	65%	3	13%	23
Y3			4	13%	26	81%	2	6%	32
Y4	1	4%	12	44%	14	52%			27
Y5	5	20%	20	80%					25
Y6	5	19%	10	37%	12	44%			27
Y7	5	23%	10	45%	7	32%			22
Total	16	8%	61	31%	103	52%	17	9%	197

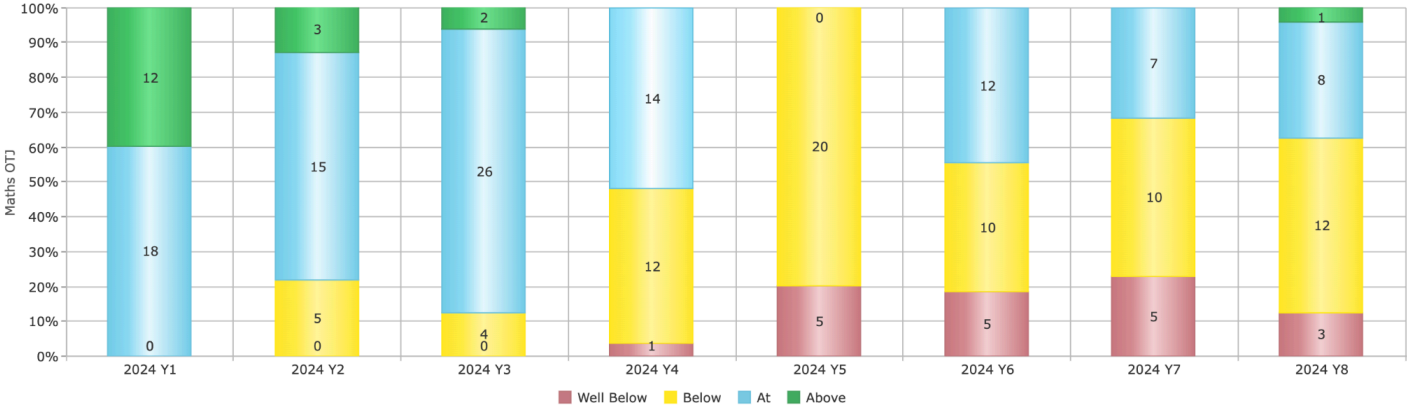
All Students Achievement  
Maths OTJ 2022 - 2024

	2022	2023	2024
% At and Above	42	48	58
% Below and Well Below	58	52	42



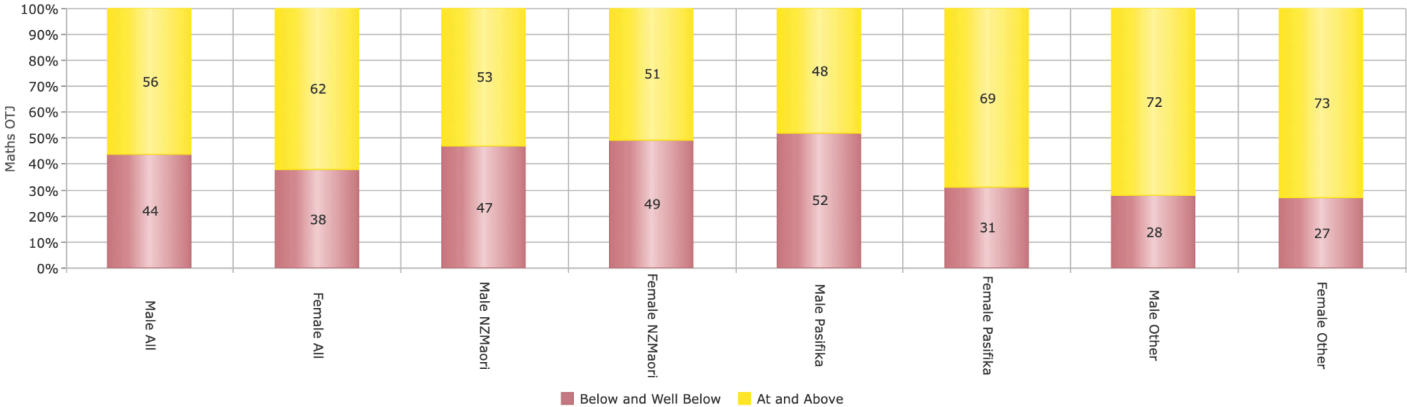
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
% At and Above	2022	80	76	19	11	31	29	20	30
	2023	100	83	37	47	21	28	13	29
	2024	100	78	88	52	0	44	32	38
% Below and Well Below	2022	20	24	81	89	69	71	80	70
	2023	0	17	63	53	79	72	88	71
	2024	0	22	13	48	100	56	68	63

Maths OTJ Achievement By year Level  
2024

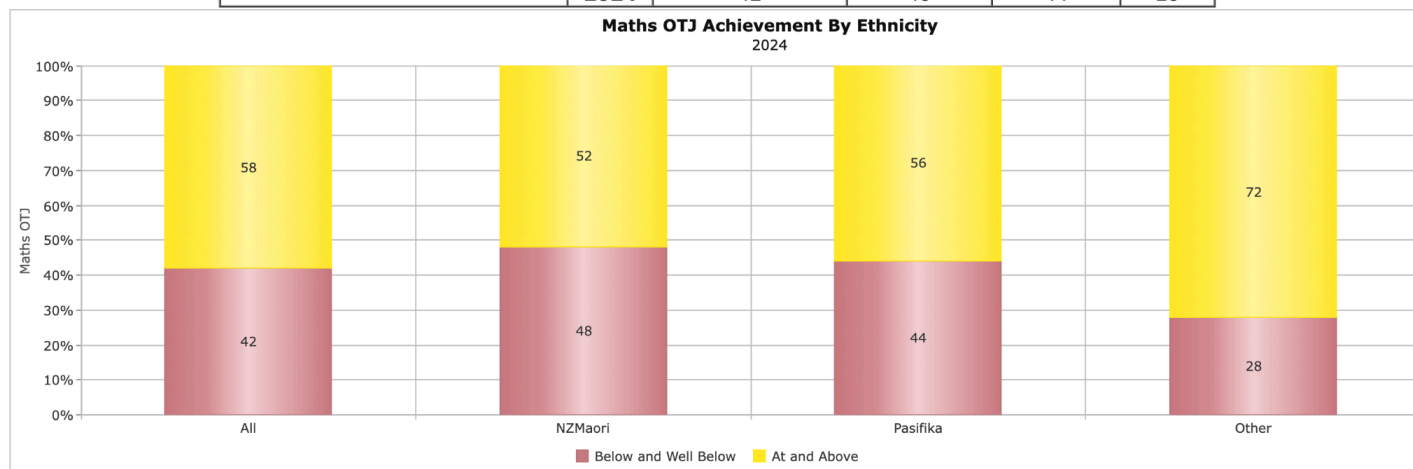


by Gender		All Students		NZ Maori		Pasifika		Other	
% At and Above	2022	41	42	48	38	33	35	45	62
	2023	47	50	49	49	48	37	39	69
	2024	56	62	53	51	48	69	72	73
% Below and Well Below	2022	59	58	52	62	67	65	55	38
	2023	53	50	51	51	52	63	61	31
	2024	44	38	47	49	52	31	28	27

Maths OTJ Achievement By gender  
2024



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2022	42	43	34	52
	2023	48	49	44	53
	2024	58	52	56	72
% Below and Well Below	2022	58	57	66	48
	2023	52	51	56	47
	2024	42	48	44	28



**SUMMARY: Maths - Target - 60% of our children at or above (EOY 2023 48%)**  
**2024 EOY: 58%**

We did not meet our strategic goal target of 60% across all groups but did so for a number of sub groups within the data including : female students (60%), Female Pasifika ( 69%), male other ethnic ( 72%), Female other ethnic ( 73%), Year 0/1 students (100%), Year 2 (78%), Year 3 (88%). A number of other sub groups were just below this threshold.

**Positive Trend:** There is a notable improvement in the percentage of students performing "At and Above" the expected level, increasing from **42%** in 2022 to **58%** in 2024 at the same time in the school year. If we continue to track as we are now we should achieve our strategic goal in mathematics for 2024.

**Reduction in Low Performance:** The percentage of students performing "Below and Well Below" the expected level has decreased from **58%** in 2022 to **42%** in 2024.

#### Performance by Year Level:

**Year 1 and Year 2** students have consistently high percentages "At and Above" the expected level by 2024 (100% and 78%, respectively). **Year 3** students have shown considerable gains in 2024 going from **37%** in 2023 to **88%** in 2024. A performance dip occurs in **Year 5** students, where all students remain "Below and Well Below" the expected level (0%). Of this group of 13 students are new to the school this year, arriving in from mid term 3 and include a very high number of students with learning needs. This group will likely have learning targeted in 2025. The students in **Year 6-8** have made steady gains but the majority still remain below expected levels.

#### Gender-Based Performance:

By 2024, Females are slightly ahead of their male counterparts with **62%** and **56%** respectively. There is some disparity between Male Pasifika ( 48%) and Female Pasifika ( 69%) students. This is interesting in that historically this has been the reverse. Female Māori students have also shown accelerated progress in the time period 2022-2024.

#### Ethnicity-Based Performance:

Students of **NZ Māori** ethnicity have shown improvement, with the percentage "At and Above" rising from 43% in 2022 to 52% in 2024. **Pasifika** students have also shown improvement, with 56% "At and Above" by 2024, up from 34% in 2022.

#### What are we doing?

We have put the following programmes in place;

- Implementation of the DMIC Maths programme.
- School wide PD lead by DMIC mentors -supported by Erin and Niki
- Programmes and planning targeted at accelerating children's levels of achievement
- High expectations for every child
- More Learning Support Assistant time allocated to our priority learners

- Tracking system in place
- Moderation of Maths achievement to ensure consistent marking, expectations and knowledge across the staff.
- Continued support of Spring into maths as a Mathematics intervention.

**We have done the following actions;**

- All teachers complete data analysis to have a clear understanding of the needs of their class
- All 'at risk' math students identified
- Target students are identified and supported in 'In-class' groups
- Target students identified for intervention.
- In class target groups – Well Below / Below for all classes
- School wide DMIC PLD sessions
- School wide in class coaching/mentoring sessions for all teachers.
- Induction of new staff into DMIC mathematics
- Purchased hands on materials that support the teaching of DMIC ( fractions tiles, geometric shapes, counters etc)

**Whole school Actions for Maths;**

- Increase teacher capacity through Curriculum Support to support and extend below and gifted learners
- Focus on shifting achievement for students Below expected – to move to 'At' category
- IEP's are in place for all at risk students and target groups and these are being updated regularly and monitored by the SLT
-

## How we have given effect to Te Tiriti o Waitangi

Te Kōmanawa Rowley School understands their position as Crown agents and affirms Māori as tangata whenua.

Te Kōmanawa Rowley School is governed honourably - decisions are made with those who are impacted the most by them.

Worked to ensure our plans, policies and local curriculum reflect local tikanga Māori and te ao Māori

Māori have agency, voice and choice, the power to act. A shared decision-making process with whānau, hapū and iwi (partnership) is important. Communication is meaningful, ongoing, reciprocal and transparent. Strong links have been made with Tuahiwi Marae.

Took all reasonable steps to make instruction available in te reo Māori

Te Reo Māori, tikanga and kawa, appropriate to local context, is valued, and starting to be practiced and celebrated. Waka Ama started this year, children are learning about the rich, cultural heritage Waka Ama represents. Our values and intentions in providing this opportunity for our young people sit within a kaupapa Māori worldview. *Our Focus: Teamwork through tikanga waka, and an opportunity to learn and have fun in a Te Aō Maori space.*

Achieved equitable outcomes for our Māori students

Educational barriers and inequalities are removed to ensure equitable educational outcomes. In the area of reading, writing and numeracy there were equitable results for Māori when compared to all other ethnicities.

## Statement of compliance with employment policy

The Te Kōmanawa Rowley School Board:

- Developed, implemented, and reviewed personnel policies, within our policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment while at Te Kōmanawa Rowley School.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identifies best practices.
- 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 the skills, qualifications, and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

Reporting on the principles of being a Good Employer	
<b>How have you met your obligations to provide good and safe working conditions?</b>	<i>We work extremely hard to ensure we as a school support and enact practices to support our staff, so they feel safe within their working environment.</i>
<b>What is in your equal employment opportunities programme?</b> <b>How have you been fulfilling this programme?</b>	<i>Promote EEO opportunities through our advertising and appointment processes. We ensure staff have a voice and safe place to share their thoughts and opinions about opportunities within the school.</i>  <i>Our practice is fair, transparent, and inclusive.</i>
<b>How do you practise impartial selection of suitably qualified persons for appointment?</b>	<i>Follow process, transparency throughout at all levels. Appointment personnel are inducted and briefed before all appointment meetings.</i>
<b>How are you recognising,</b> <ul style="list-style-type: none"> <li>– The aims and aspirations of Māori,</li> <li>– The employment requirements of Māori, and</li> <li>– Greater involvement of Māori in the Education service?</li> </ul>	<i>We work towards meeting our obligations as Te Tiriti partners within our education setting.</i>  <i>Aim and aspirations as Te Tiriti partners are an integral part of our school practices and culture.</i>  <i>Tikanga and kawa of Māori leadership are interwoven within our school structure</i>
<b>How have you enhanced the abilities of individual employees?</b>	<i>Through focussed professional learning and development.</i>  <i>Coaching model that is agentic, focussed and mana-enhancing for all employees.</i>

	<i>The ongoing development of our school culture strongly focuses on the well-being of staff, students, and our community.</i>
<b>How are you recognising the employment requirements of women?</b>	<i>Personnel appointments and practices are on-bias. Opportunities for advancement and leadership is open, transparent and available to all.</i>
<b>How are you recognising the employment requirements of persons with disabilities?</b>	<i>Through staff well-being and support initiatives. Providing tailored and timely support and requirements so employees can perform to the best of their abilities.</i>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
<b>Do you operate an EEO programme/policy?</b>	✓	
<b>Has this policy or programme been made available to staff?</b>	✓	
<b>Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?</b>	✓	
<b>Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?</b>	✓	
<b>Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?</b>	✓	
<b>Does your EEO programme/policy set priorities and objectives?</b>	✓	

## Financial statements (required)

[Annual Financial Statement 2024](#)

### Independent auditor's report signed and dated.

This report is prepared by the auditor of the school or kura and must be included in the annual report. It provides an opinion to the readers of the annual report whether the financial statements comply with generally accepted accounting practice, and fairly represent the financial position, financial performance and cash flows of the school or kura.

## Report on other special and contestable funding (required)

Not applicable

## Kiwisport funding (required)

In 2024 students participated in organised sport. The school received Kiwisport funding of \$2329.36. The funding was used for Sport Buses - Year 7 & 8 Students and Whole School Swimming.