

# KAMO SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2023

**School Directory**

**Ministry Number:** 1030

**Principal:** Sally Wilson

**School Address:** Three Mile Bush Road, Kamo

**School Postal Address:** Three Mile Bush Road, Kamo, 0112

**School Phone:** 09 435 1482

**School Email:** dbatten@kamoprimary.school.nz

**Accountant / Service Provider:**

**Education Services.**  
*Dedicated to your school*

# KAMO SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Report on how the school has given effect to Te Tiriti o Waitangi

## Kamo School

### Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Daniel Witaniana Goz

Full Name of Presiding Member



Signature of Presiding Member

20.5.24

Date:

Sally Wilson

Full Name of Principal



Signature of Principal

20.5.24

Date:

**Kamo School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Revenue</b>				
Government Grants	2	4,038,320	3,701,808	3,748,369
Locally Raised Funds	3	74,213	23,100	47,263
Interest		43,599	3,500	21,252
Gain on Sale of Property, Plant and Equipment		-	-	1,170
Other Revenue		3,820	-	-
<b>Total Revenue</b>		<b>4,159,952</b>	<b>3,728,408</b>	<b>3,818,054</b>
<b>Expense</b>				
Locally Raised Funds	3	13,972	14,000	13,427
Learning Resources	4	3,262,212	2,895,811	2,901,261
Administration	5	215,834	205,998	210,627
Interest		4,861	4,291	5,934
Property	6	740,731	619,273	615,536
Loss on Disposal of Property, Plant and Equipment		6,231	-	-
<b>Total Expense</b>		<b>4,243,841</b>	<b>3,739,373</b>	<b>3,746,785</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(83,889)</b>	<b>(10,965)</b>	<b>71,269</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(83,889)</b>	<b>(10,965)</b>	<b>71,269</b>

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



**Kamo School**  
**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Equity at 1 January</b>	1,285,543	1,159,823	1,214,274
Total comprehensive revenue and expense for the year	(83,889)	(10,965)	71,269
Contributions from / (Distributions to) the Ministry of Education	30,970	-	-
Contribution - Furniture and Equipment Grant	19,690	-	-
<b>Equity at 31 December</b>	1,252,314	1,148,858	1,285,543
Accumulated comprehensive revenue and expense	1,252,314	1,148,858	1,285,543
<b>Equity at 31 December</b>	1,252,314	1,148,858	1,285,543

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.



## Kamo School Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	269,016	168,797	11,059
Accounts Receivable	8	243,767	188,390	218,943
GST Receivable		9,739	6,179	49,769
Prepayments		17,424	10,571	14,381
Inventories	9	1,639	1,124	1,734
Investments	10	753,341	770,743	1,130,923
Funds Receivable for Capital Works Projects	16	44,553	-	17,279
		<u>1,339,479</u>	<u>1,145,804</u>	<u>1,444,088</u>
<b>Current Liabilities</b>				
Accounts Payable	12	262,399	223,295	451,463
Revenue Received in Advance	13	19,232	8,136	-
Provision for Cyclical Maintenance	14	-	-	8,333
Finance Lease Liability	15	22,108	22,187	23,753
Funds held for Capital Works Projects	16	103,392	-	26,042
		<u>407,131</u>	<u>253,618</u>	<u>509,591</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>932,348</b>	<b>892,186</b>	<b>934,497</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	512,627	426,448	471,468
Work in Progress		-	-	7,509
		<u>512,627</u>	<u>426,448</u>	<u>478,977</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	132,896	120,846	90,668
Finance Lease Liability	15	59,765	48,930	37,263
		<u>192,661</u>	<u>169,776</u>	<u>127,931</u>
<b>Net Assets</b>		<u><u>1,252,314</u></u>	<u><u>1,148,858</u></u>	<u><u>1,285,543</u></u>
<b>Equity</b>		<u><u>1,252,314</u></u>	<u><u>1,148,858</u></u>	<u><u>1,285,543</u></u>

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



**Kamo School**  
**Statement of Cash Flows**  
For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		1,143,836	1,070,355	1,071,147
Locally Raised Funds		90,035	23,100	39,458
Goods and Services Tax (net)		40,030	-	(43,590)
Payments to Employees		(843,901)	(591,124)	(568,789)
Payments to Suppliers		(418,920)	(604,621)	(288,734)
Interest Paid		(4,861)	(4,291)	(5,934)
Interest Received		44,651	3,500	12,310
Net cash from/(to) Operating Activities		50,870	(103,081)	215,868
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		43	-	1,170
Purchase of Property Plant & Equipment (and Intangibles)		(84,881)	(43,000)	(62,702)
Purchase of Investments		(27,165)	-	(358,721)
Proceeds from Sale of Investments		404,747	-	-
Net cash from/(to) Investing Activities		292,744	(43,000)	(420,253)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		19,690	-	-
Contributions from / (Distributions to) Ministry of Education		30,970	-	-
Finance Lease Payments		(19,461)	(26,571)	(18,023)
Funds Administered on Behalf of Other Parties		(116,856)	-	(107,982)
Net cash from/(to) Financing Activities		(85,657)	(26,571)	(126,005)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>257,957</b>	<b>(172,652)</b>	<b>(330,390)</b>
Cash and cash equivalents at the beginning of the year	7	11,059	341,449	341,449
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>269,016</b>	<b>168,797</b>	<b>11,059</b>

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, and the use of land and buildings grant and expense and other notional items have been excluded.

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



# Kamo School

## Notes to the Financial Statements

### For the year ended 31 December 2023

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

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

##### b) Basis of Preparation

###### *Reporting Period*

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

###### *Basis of Preparation*

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

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

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

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

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

###### *Measurement Base*

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

###### *Presentation Currency*

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

###### *Specific Accounting Policies*

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

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

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

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

###### *Cyclical maintenance*

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





*Useful lives of property, plant and equipment*

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

**Critical Judgements in applying accounting policies**

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

*Classification of leases*

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

*Recognition of grants*

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

**c) Revenue Recognition**

**Government Grants**

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

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

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

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

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

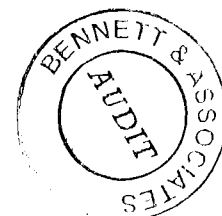
This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

**Other Grants where conditions exist**

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

**Donations, Gifts and Bequests**

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



### **Interest Revenue**

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

### **d) Operating Lease Payments**

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

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of Stationery. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

### **i) Investments**

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

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

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

Improvements (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 are depreciated over their estimated useful lives on a straight line 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	40 years
Buildings	40 years
Furniture and Equipment	10-20 years
Information and Communication Technology	5 years
Motor Vehicles	5 years
Textbooks	8 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

**k) Intangible Assets**

*Software costs*

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

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

**l) Impairment of property, plant, and equipment and intangible assets**

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

*Non cash generating assets*

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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

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

**m) 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.



**n) Employee Entitlements**

*Short-term employee entitlements*

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

*Long-term employee entitlements*

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

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

**o) Revenue Received in Advance**

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School 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 students, should the School be unable to provide the services to which they relate.

**p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and 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.

**q) 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.

**r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts 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.



**s) Provision for Cyclical Maintenance**

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

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

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

**t) Financial Instruments**

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

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

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

**u) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,125,202	1,043,608	1,072,585
Teachers' Salaries Grants	2,367,164	2,256,053	2,244,134
Use of Land and Buildings Grants	473,705	368,147	399,145
Other Government Grants	72,249	34,000	32,505
	<u>4,038,320</u>	<u>3,701,808</u>	<u>3,748,369</u>

The school has opted in to the donations scheme for this year. Total amount received was \$68,738.

## 3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
<b>Revenue</b>			
Donations & Bequests	5,342	2,000	2,100
Fees for Extra Curricular Activities	17,073	16,000	19,926
Trading	5,128	5,000	4,605
Fundraising & Community Grants	1,505	100	17,632
Other Revenue	45,165	-	3,000
	<u>74,213</u>	<u>23,100</u>	<u>47,263</u>
<b>Expense</b>			
Extra Curricular Activities Costs	10,275	9,000	9,480
Trading	3,697	5,000	3,947
	<u>13,972</u>	<u>14,000</u>	<u>13,427</u>
<i>Surplus for the year Locally raised funds</i>	<u>60,241</u>	<u>9,100</u>	<u>33,836</u>

## 4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	89,299	100,700	69,561
Library Resources	2,540	3,000	2,247
Employee Benefits - Salaries	3,029,903	2,654,922	2,653,144
Staff Development	12,539	20,000	4,461
Depreciation	115,340	102,489	160,564
Information Communication Technology	5,424	5,700	6,911
Equipment Repairs	7,167	9,000	4,373
	<u>3,262,212</u>	<u>2,895,811</u>	<u>2,901,261</u>



**5. Administration**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,400	6,400	6,200
Board Fees	3,849	4,000	3,837
Board Expenses	2,349	4,900	4,091
Communication	2,506	2,800	2,181
Consumables	11,911	4,900	3,705
Operating Leases	4,416	4,416	4,486
Other	18,233	19,700	15,050
Employee Benefits - Salaries	140,265	133,082	146,709
Insurance	9,885	10,700	9,188
Service Providers, Contractors and Consultancy	16,020	15,100	15,180
	<u>215,834</u>	<u>205,998</u>	<u>210,627</u>

**6. Property**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	14,144	16,900	14,793
Consultancy and Contract Services	63,332	70,000	59,377
Cyclical Maintenance Provision	63,124	21,953	24,141
Grounds	18,350	22,500	17,291
Heat, Light and Water	27,854	23,800	26,655
Rates	11,249	11,800	10,987
Repairs and Maintenance	21,623	18,000	14,330
Use of Land and Buildings	473,705	368,147	399,145
Security	4,715	7,000	4,924
Employee Benefits - Salaries	42,635	59,173	43,893
	<u>740,731</u>	<u>619,273</u>	<u>615,536</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**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	269,016	168,797	11,059
Cash and cash equivalents for Statement of Cash Flows	<u>269,016</u>	<u>168,797</u>	<u>11,059</u>

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

Of the \$269,016 Cash and Cash Equivalents \$103,392 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.



**8. Accounts Receivable**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	41,898	415	84
Receivables from the Ministry of Education	-	-	3,888
Interest Receivable	8,691	2,259	9,743
Teacher Salaries Grant Receivable	193,178	185,716	205,228
	<u>243,767</u>	<u>188,390</u>	<u>218,943</u>
Receivables from Exchange Transactions	50,589	2,674	9,827
Receivables from Non-Exchange Transactions	193,178	185,716	209,116
	<u>243,767</u>	<u>188,390</u>	<u>218,943</u>

**9. Inventories**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	1,639	1,124	1,734
	<u>1,639</u>	<u>1,124</u>	<u>1,734</u>

**10. Investments**

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	753,341	770,743	1,130,923
Total Investments	<u>753,341</u>	<u>770,743</u>	<u>1,130,923</u>





## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	33,424	-	-	-	(2,135)	31,289
Building Improvements	70,508	18,830	(2,295)	-	(3,075)	83,968
Furniture and Equipment	204,738	57,372	(3,586)	-	(31,127)	227,397
Information and Communication Technology	87,420	44,763	-	-	(42,798)	89,385
Leased Assets	43,882	40,127	(3,826)	-	(22,140)	58,043
Library Resources	31,496	5,114	-	-	(14,065)	22,545
<b>Balance at 31 December 2023</b>	<b>471,468</b>	<b>166,206</b>	<b>(9,707)</b>	<b>-</b>	<b>(115,340)</b>	<b>512,627</b>

The net carrying value of equipment held under a finance lease is \$58,043 (2022: \$43,882)

### 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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	114,261	(82,972)	31,289	114,261	(80,837)	33,424
Building Improvements	140,697	(56,729)	83,968	127,729	(57,221)	70,508
Furniture and Equipment	685,103	(457,706)	227,397	633,463	(428,725)	204,738
Information and Communication Technology	533,584	(444,199)	89,385	494,745	(407,325)	87,420
Leased Assets	98,672	(40,629)	58,043	76,804	(32,922)	43,882
Library Resources	112,602	(90,057)	22,545	107,488	(75,992)	31,496
<b>Balance at 31 December</b>	<b>1,684,919</b>	<b>(1,172,292)</b>	<b>512,627</b>	<b>1,554,490</b>	<b>(1,083,022)</b>	<b>471,468</b>

## 12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	53,185	29,551	231,419
Accruals	6,400	6,100	6,200
Employee Entitlements - Salaries	193,178	185,716	205,228
Employee Entitlements - Leave Accrual	9,636	1,928	8,616
	<b>262,399</b>	<b>223,295</b>	<b>451,463</b>
Payables for Exchange Transactions	262,399	223,295	451,463
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<b>262,399</b>	<b>223,295</b>	<b>451,463</b>

The carrying value of payables approximates their fair value.



**13. Revenue Received in Advance**

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Govt Revenue Received in Advance	6,623	-	-
Other Received In Advance	12,609	8,136	-
	<u>19,232</u>	<u>8,136</u>	<u>-</u>

**14. Provision for Cyclical Maintenance**

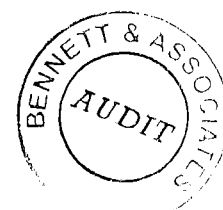
	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	99,001	98,893	75,893
Increase to the Provision During the Year	25,158	21,953	21,953
Use of the Provision During the Year	(29,229)	-	(1,033)
Other Adjustments	37,966	-	2,188
Provision at the End of the Year	<u>132,896</u>	<u>120,846</u>	<u>99,001</u>
Cyclical Maintenance - Current	-	-	8,333
Cyclical Maintenance - Non current	132,896	120,846	90,668
	<u>132,896</u>	<u>120,846</u>	<u>99,001</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 / painting quotes.

**15. Finance Lease Liability**

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	28,162	22,187	28,044
Later than One Year and no Later than Five Years	68,688	48,930	40,224
Future Finance Charges	(14,977)	-	(7,252)
	<u>81,873</u>	<u>71,117</u>	<u>61,016</u>
<b>Represented by</b>			
Finance lease liability - Current	22,108	22,187	23,753
Finance lease liability - Non current	59,765	48,930	37,263
	<u>81,873</u>	<u>71,117</u>	<u>61,016</u>



## 16. 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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP & AMS Canopies Block 1		227185	(14,959)	14,959	-	-	-
SIP & 5YA ILE Space, Admin reconfig & OLA		227186	26,042	28,968	(97,852)	-	(42,842)
LSPM - Access Modifications		236048	(2,320)	36,068	(33,748)	-	-
Cyclone Remediation		241279	-	430	(1,335)	-	(905)
Leak & Drainage Remediation & Spouting Re		243165	-	16,101	(3,954)	-	12,147
Boiler Room		242128	-	111,494	(20,249)	-	91,245
Emergency Response 2023		245959	-	-	(806)	-	(806)
<b>Totals</b>			<b>8,763</b>	<b>208,020</b>	<b>(157,944)</b>	<b>-</b>	<b>58,839</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	103,392
Funds Receivable from the Ministry of Education	(44,553)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
SIP & AMS Canopy		224542	(3,341)	3,341	-	-	-
SIP & AMS Canopies Block 1		227185	189,679	-	(204,638)	-	(14,959)
SIP & 5YA ILE Space, Admin reconfig & OLA		227186	88,884	516,376	(579,218)	-	26,042
Electrical Lifecycle Replacement		227184	3,351	(955)	(2,396)	-	-
LSPM - Access Modifications		236048	-	-	(2,320)	-	(2,320)
<b>Totals</b>			<b>278,573</b>	<b>518,762</b>	<b>(788,572)</b>	<b>-</b>	<b>8,763</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	26,042
Funds Receivable from the Ministry of Education	(17,279)

## 17. Related Party Transactions

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

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



## 18. Remuneration

### Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i> Remuneration	3,849	3,837
<i>Leadership Team</i> Remuneration	409,087	470,735
Full-time equivalent members	3.00	4.00
Total key management personnel remuneration	412,936	474,572

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

### Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	2.00	2.00
110 - 120	1.00	1.00
120 - 130	1.00	-
	4.00	3.00

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total	-	-
Number of People	-	-



## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 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. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

### 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.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$28,757 (2022:\$69,116) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
SIP & 5YA ILE Space, Admin reconfig & OLA	655,764	719,103	-63,339
Cyclone Remediation	2,869	1,335	1,534
Leak & Drainage Remediation & Spouting Repairs	17,891	3,954	13,937
Boiler Room	96,775	20,249	76,526
Emergency Response 2023	905	806	99
<b>Total</b>	<b>774,204</b>	<b>745,447</b>	<b>28,757</b>

### (b) Operating Commitments

As at 31 December 2023, the Board has entered into the following contracts:

(a) operating lease of photocopiers;

	2023 Actual \$	2022 Actual \$
No later than One Year	5,664	4,416
Later than One Year and No Later than Five Years	22,656	8,464
Later than Five Years	-	-
	<u>28,320</u>	<u>12,880</u>

The total lease payments incurred during the period were \$4,416 (2022: \$4,486).



## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	269,016	168,797	11,059
Receivables	243,767	188,390	218,943
Investments - Term Deposits	753,341	770,743	1,130,923

Total financial assets measured at amortised cost

1,266,124	1,127,930	1,360,925
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### Financial liabilities measured at amortised cost

Payables	262,399	223,295	451,463
Finance Leases	81,873	71,117	61,016

Total financial liabilities measured at amortised cost

344,272	294,412	512,479
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## 23. Events After Balance Date

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

## 24. Comparatives

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



## Kamo School

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Sally Wilson	Principal	ex Officio	
Gerald Kairau	Parent Representative	Elected	Jun 2025
Dan Gotz	Parent Representative	Elected	Jun 2025
Nick Marshall	Parent Representative	Elected	Jun 2025
Joanna Holmes	Parent Representative	Elected	Jun 2025
Mark McCullough	Parent Representative	Elected	Jun 2025
Ben Soole	Staff Representative	Elected	Jun 2025

## **Kamo School**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$6,602 (excluding GST). The funding was spent on sporting endeavours.

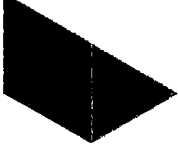
## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2023 the Kamo School Board:

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



# Statement of Variance Reporting



<b>School Name:</b>	Kamo Primary School
<b>School Number:</b>	1030

**Strategic Aim:** Our 2023 Strategic Aim was that all students will strive to meet personal gains that supports the New Zealand Curriculum levels and expectations for their year level in Reading.

**Annual Aim:** Our Annual Aim for 2023 was that all students will be engaged in Reading and their learning will show the progress they have made to reach their own potential. This will be integrated across the curriculum.

**Target:** Our Curriculum Achievement Target in Reading for 2023 was to have at least 85% of our students working At or Above their New Zealand Curriculum levels and expectations for their year level. This target is inclusive of our whole school as we do not exclude our students who have additional learning needs and therefore, their results are included.

**Baseline Data:** Our 2023 baseline data showed the following:

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Level 1	88%	52%	14%	9%	5%	3%
Level 2	10%	48%	86%	67%	18%	6%
Level 3	1%	-	-	24%	74%	66%
Level 4	-	-	-	-	2%	23%
Level 5	-	-	-	-	-	1%

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																																										
<p>During 2022 we undertook an Assessment for Learning contract through Cognition Education. As part of this contract, we had our facilitator observe each teacher and then meet with them to discuss how they were using assessment information to guide and inform their practice in Reading.</p> <p>At the same time, we had a staff member who has previously been a Literacy facilitator work with our Year 4 – 6 teachers to support them in developing Reading programmes that were responsive to student need. This was to ensure we were delivering programmes that met the needs of our students while also continuing to develop more depth with student comprehension.</p> <p>In 2021 we began looking at Structured Literacy and introduced this to our junior students. Throughout 2022 it was introduced to the rest of the school and this year we have implemented it schoolwide as part of our programme for those who need it.</p>	<p>Our overall end of year Reading data for 2023 showed the following:</p> <table border="1" data-bbox="379 745 667 936"> <thead> <tr> <th></th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>97%</td> <td>60%</td> <td>19%</td> <td>8%</td> <td>3%</td> <td>1%</td> </tr> <tr> <td>Level 2</td> <td>3%</td> <td>34%</td> <td>80%</td> <td>62%</td> <td>23%</td> <td>8%</td> </tr> <tr> <td>Level 3</td> <td>-</td> <td>6%</td> <td>1%</td> <td>30%</td> <td>71%</td> <td>52%</td> </tr> <tr> <td>Level 4</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>4%</td> <td>37%</td> </tr> <tr> <td>Level 5</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>2%</td> </tr> </tbody> </table> <p>We saw significant changes in the following cohorts within our school for 2023:</p> <ul style="list-style-type: none"> <li>Our overall data shows our students in Years 2 and 6 have made exceptional progress over the second half of the year. Year 2 has 40% of students working above the end of year expectation and Year 6 has 39% working above.</li> <li>It's fantastic to see all year groups have students working above their end of year expectation with standouts in Years 2, 5 and 6 who have students working well above expectation.</li> <li>Students in Year 4 are also doing well as they have 30% of students working above expectation, and</li> </ul>		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Level 1	97%	60%	19%	8%	3%	1%	Level 2	3%	34%	80%	62%	23%	8%	Level 3	-	6%	1%	30%	71%	52%	Level 4	-	-	-	-	4%	37%	Level 5	-	-	-	-	-	2%	<p>We exceeded our specific aim of having 85% of our students achieving at or above in Reading. We reached a very pleasing total of 90% working within or above the expected curriculum level for the end of year.</p> <p>We have identified the following reasons for the positive variance in our data:</p> <ul style="list-style-type: none"> <li>Teachers became more comfortable with what they were teaching and how to teach it.</li> <li>The teaching model that was introduced allowed teachers to have a framework for their lessons and programmes.</li> <li>Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Reading.</li> <li>Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge.</li> </ul>	<p>We chose to continue to follow the same practices we did in 2022 as both our internal and external Reading PLD we undertook proved to be successful. We are in a position for our staff to independently maintain and continue moving forward in their teaching and analysis of Reading.</p> <p>We will continue to follow the same practices we implemented throughout the year with the intention of taking this to the next level in our professional learning and development as a whole staff.</p> <p>We will continue to plan collaboratively in teams and use the planning templates and resources that were introduced and created as part of our PLD.</p> <p>We will continue to provide extra support for our Provisionally Certified Teachers (PCTs) and for those staff who are changing levels within the school.</p> <p>We will have Reading and Structured Literacy at the forefront of our minds to</p>
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6																																							
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Level 4	-	-	-	-	4%	37%																																							
Level 5	-	-	-	-	-	2%																																							

<p>Throughout this year (2023), we have continued to follow the same principles and pedagogies as 2022 as this proved to be successful. Below is what we identified as making a difference to student learning and our Reading data for 2023 through both the Assessment for Learning contract, and the internal PLD:</p> <ul style="list-style-type: none"> <li>Using a consistent, model to deliver Reading education in our classrooms.</li> <li>Delivering lessons and targeted teaching where teachers work with students around an identified need to enhance their learning.</li> <li>Collaborative planning within our four teaching teams.</li> <li>Staff and team meetings which have been dedicated to professional learning and development in Reading and Structured Literacy for teachers.</li> <li>Staff meetings which have been focused around raising student achievement.</li> <li>Professional discussions as part of teacher's Professional Growth</li> </ul>	<p>just 8% working below where they should be.</p> <ul style="list-style-type: none"> <li>While Year 5 has students working well above expectation, they are also the most concerning cohort with 26% working below their end of year expectation. This is followed by our Year 3s who have 19% below.</li> <li>Looking at our year groups more closely, when we analyse how many students are within each quartile, we have between 41% and 47% of them working within the 0 – 50<sup>th</sup> percentiles. This is more than we would like but we are mindful that this includes our students with additional learning needs.</li> <li>We also have between 53% and 60% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles.</li> <li>Breaking the year levels down further, we have some great results with 31% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile. These students are meeting, and in most cases exceeding, the end of year expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile: <ul style="list-style-type: none"> <li>- 31% of Year 1</li> <li>- 37% of Year 2</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Planning allowed for teachers to identify student needs. Shared and guided Reading lessons were taught which allowed teachers to focus on teaching specific skills for those who needed them.</li> <li>A growth mindset developed amongst the staff in relation to the teaching of Reading.</li> <li>We had 'buy-in' from staff which helped to create a positive mindset.</li> <li>Reading became less of an area where teachers were unsure of themselves and how to teach it effectively.</li> <li>Teachers became more confident in what they were looking for in their students and felt more comfortable with the evidence they had for students to make an informed and justified OTJ in PaCT about a student's learning.</li> <li>We have continued to use language around assessing against curriculum levels and the LPF and had meetings where we could see what this would look like.</li> </ul>	<p>increase our data even further by the end of the 2024 school year.</p> <p>We will continue to use the Progress and Consistency Tool (PaCT) to help teachers confirm their judgements for student progress and achievement.</p> <p>We will continue to work with staff around their curriculum knowledge and development, as well as the Learning Progressions Framework in Reading.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. Changes are made each year in response to students and staff needs, and changes in education. This will continue to guide our teaching and learning.</p> <p>All staff will continue using Iris Connect in 2024 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p> <p>Programmes will continue to include Structured Literacy in 2024. Teachers in Years 0 – 2 will use Liz Kane's 'Little</p>
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<p>Cycles in relation to teaching and learning.</p> <ul style="list-style-type: none"> <li>Peer observations of Reading and Structured Literacy lessons amongst staff.</li> <li>Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Reading data for 2023.</li> <li>Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to address it and what we see as a result.</li> <li>Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels.</li> <li>Use of the Progress and Consistency Tool (PaCT) and continuing to use the Learning Progressions Framework (LPF) to help teachers make informed decisions and about their students' learning.</li> <li>Using Iris Connect for staff to video themselves teaching, observe and reflect on their lessons, and make changes</li> </ul>	<ul style="list-style-type: none"> <li>- 32% of Year 3</li> <li>- 30% of Year 4</li> <li>- 27% of Year 5</li> <li>- 29% of Year 6</li> <li>Looking at the genders, our girls are performing better than our boys, but not with such exceptional differences. The data shows: <ul style="list-style-type: none"> <li>- Year 1 has only a 1% difference between the genders with 2% of girls and 3% of boys working above expectation.</li> <li>- Year 2 with 43% of girls working above expectation and boys have 37% above.</li> <li>- Year 3 girls have 3% working above expectation whereas the boys do not have any. However, our girls have 21% working below their end of year expectation whereas boys have 18%.</li> <li>- Year 4 girls have 3% below expectation compared with 12% of boys, and 38% above expectation compared with 24% of boys.</li> <li>- Year 5 has 19% of girls working below expectation while boys have 31%. The girls have 5% working above their expected level compared with boys who have 3%.</li> <li>- Year 6 shows our girls have 39% working above expectation and our boys are</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>PaCT has given teachers the opportunity to identify the specific skills and abilities each child has obtained and allows them to assess them on their positive progress and achievement rather than pointing out any deficits in their learning.</li> <li>Structured Literacy has allowed our students in Years 0 – 2 to have sound foundational skills to begin their Writing journey and to also build on from. It has also meant students in Years 3 – 6 who require more specific and targeted teaching are receiving it.</li> </ul>	<p>Learners Love Literacy' decodables and 'The Code.' Teachers in Years 3 – 6 will be using the iDeal platform.</p> <p>As a staff, we will begin looking further at Te Mātaiaho during 2024 and begin implementing it so we develop an understanding of the Understand, Know, Do model, how the curriculum refresh is changing the way we think of learning and achievement, as well as how we deliver the progress indicators. Alongside this, we will also be looking at and learning about the Common Practice Model.</p>
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<p>accordingly to suit the needs of their students.</p> <ul style="list-style-type: none"> <li>• Being flexible and changing the model of how we teach Reading as the needs of our staff and students change.</li> </ul>	<p>very similar with 38% above. This cohort has 12% of girls working below their expectation but our boys are doing better here with only 7% below.</p> <ul style="list-style-type: none"> <li>• The results for our Māori students follow a somewhat similar trend to the overall schoolwide data.</li> <li>• Year 2 Māori students have a significant difference to the overall schoolwide data in an extremely positive way. The overall data shows we have 53% of students working within the two higher quartiles (50<sup>th</sup> – 100<sup>th</sup> percentile). However, our Māori students have an impressive 78% working in these higher percentiles.</li> <li>• The other cohort who has a considerable difference is Year 5. They have 73% of Māori students working in the 50<sup>th</sup> – 100<sup>th</sup> percentile compared with 56% in our overall data.</li> <li>• Our Māori students in Years 2, 4 and 6 are doing exceptionally well. Each has an impressive percentage of students working a level above their expectation in Reading – 22% in Year 2, 28% in Year 4 and 37% in Year 6.</li> <li>• While we have some tremendous successes in our Māori data, we are aware and acknowledge that in Years 3 – 6 we have higher percentages of students working</li> </ul>	
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below expectation than we would like. We have 26% in Year 3, 22% in Year 4, 18% in Year 5 and 21% in Year 6. Admittedly, our students with additional learning needs are included in these numbers, but there are still more than we would like.

- Looking at the gender difference of our Māori students, they are very similar in Years 1 – 3 with a 5% difference in Year 2 and 2% in Year 3. However, we start to see a more noticeable difference from Year 4 through to Year 6. Their results show:

- Year 4 girls have 38% above expectation compared with 20% of boys, and 12% below expectation compared with 30% of boys.

- Year 5 have no students working above in either gender, and our girls have no students working below either. The same can't be said for our boys who have 33% working below.

- Year 6 has strong and positive data for our boys who have an impressive 50% working above expectation compared with girls who have 27%. They boys have 12% working below expectation in comparison to girls who have 27%.

- Our Pasifika data shows tremendous results, but it is important we look at the actual numbers as well as percentages. This cohort is extremely small with only 19 students in our school who identify as any of the Pasifika ethnicities.

- It is only Years 3 and 5 who have students working below expectation with both being 75%. However, this equates to only 3 students in total for each year group. In all other cohorts, our students are working at their expected level for this time of the year. For the majority of our Pasifika students, English is their second language and therefore these results are quite pleasing and we can see the progress they are making.

Teachers became more aware of what to teach in Reding at all levels of learning across the school. This was due to the use of PaCT, the LPFs and both the internal and external PLD we undertook in 2022 and continued to implement this year. Noticeable changes in teachers own content knowledge were seen and they became more aware and confident in what to plan for and teach in their classroom programmes.

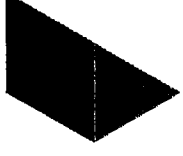
### Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning in Reading. All decisions made will be based around what best suits the needs of our students. We are invested in raising student achievement in Reading and our Board of Trustees will do anything to support what our Senior Leadership Team and our teaching team feel would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make.

They have been informed of our 2023 end of year data and have seen the progress that was made from Term 2 to Term 4 in all Year groups. We have a reasonable number of students with additional learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.



# Analysis of Variance Reporting



<b>School Name:</b>	Kamo Primary School
<b>School Number:</b>	1030

<b>Strategic Aim:</b>	Our 2023 Strategic Aim was that all students will strive to meet personal gains that supports the New Zealand Curriculum levels and expectations for their year level in Writing.																																			
<b>Annual Aim:</b>	Our Annual Aim for 2023 was that all students will be engaged in Writing and their learning will show the progress they have made to reach their own potential. This will be integrated across the curriculum.																																			
<b>Target:</b>	Our Curriculum Achievement Target in Reading for 2023 was to have at least 85% of our students working At or Above their New Zealand Curriculum levels and expectations for their year level. This target is inclusive of our whole school as we do not exclude our students who have additional learning needs and therefore, their results are included.																																			
<b>Baseline Data:</b>	<p>Our 2023 baseline data showed the following:</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th></th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>90%</td> <td>67%</td> <td>24%</td> <td>17%</td> <td>5%</td> <td>4%</td> </tr> <tr> <td>Level 2</td> <td>10%</td> <td>33%</td> <td>76%</td> <td>81%</td> <td>31%</td> <td>12%</td> </tr> <tr> <td>Level 3</td> <td>-</td> <td>-</td> <td>-</td> <td>1%</td> <td>62%</td> <td>77%</td> </tr> <tr> <td>Level 4</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1%</td> <td>8%</td> </tr> </tbody> </table>		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Level 1	90%	67%	24%	17%	5%	4%	Level 2	10%	33%	76%	81%	31%	12%	Level 3	-	-	-	1%	62%	77%	Level 4	-	-	-	-	1%	8%
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**Actions**  
*What did we do?*

In 2017 we decided to undertake some Professional Learning and Development in Writing as we wanted to improve the results we were achieving with our students. This PLD was carried out by a staff member who had experience in working with teachers and students as she had previously been a Literacy facilitator specialising in Writing. She predominantly worked with our teachers and students in Years 3 – 6 but had times when she worked with the whole staff. We continued this PLD from 2017 until 2021 and still follow the practices and pedagogies we learnt from it. In 2021 we began looking at Structured Literacy and introduced this to our junior students. Throughout 2022 it was introduced to the rest of the school and this year we have implemented it schoolwide as part of our programme for those who need it.

The following actions have been undertaken by all teaching staff and have been identified as making a difference to student learning and our Writing data for 2023:

**Outcomes**  
*What happened?*

Our overall end of year data for 2023 showed the following:

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
Level 1	97%	71%	25%	11%	3%	1%
Level 2	3%	27%	75%	82%	39%	15%
Level 3	-	2%	-	7%	59%	69%
Level 4	-	-	-	-	-	14%
Level 5+	-	-	-	-	-	1%

We saw significant changes in the following cohorts within our school for 2023:

- The overall schoolwide data shows our Year 2 cohort is doing exceptionally well in Writing with 29% of students working above or well above their end of year expectation. Year 6s are the next cohort doing well with 15% of their students working at this higher level.
- Year 5 is the most concerning cohort with 42% working below or well below their end of year expectation. This is followed by Year 3 who have 25% of students working within Level 1 of the curriculum. In saying this, there is a drastic improvement for this year group as the mid-year data

**Reasons for the variance**  
*Why did it happen?*

We reached our specific aim of having 85% of our students achieving at or above in Writing this year.

We have identified the following reasons for the positive variance in our data:

- Teachers became more comfortable with what they were teaching and how to teach it.
- The teaching model that was introduced allowed teachers to have a framework for their lessons and programmes.
- Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Writing.
- Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge.
- Planning allowed for teachers to identify student needs. Shared and guided Writing lessons were specifically planned for which allowed teachers to

**Evaluation**  
*Where to next?*

We chose to continue to follow the same practices we know are working from the 2017 – 2021 PLD we undertook. We are in a position for our staff to independently maintain and continue moving forward in their teaching and analysis of Writing.

We will continue to follow the same practices as the past six years with the intention to take these to the next level in our professional learning and development as a whole staff.

We will continue to plan collaboratively in teams and use the planning templates, exemplars and resources that were introduced and created as part of our internal PLD.

We will continue to provide extra support for our Provisionally Certified Teachers (PCTs) and for those staff who are changing levels within the school.

We will have Writing and Structured Literacy at the forefront of our minds to increase our data even further

<ul style="list-style-type: none"> <li>Using a consistent, schoolwide model to deliver Writing education in all classrooms.</li> <li>Delivering workshops and targeted teaching where teachers work with students around an identified need to enhance their learning.</li> <li>Collaborative planning within our four teaching teams.</li> <li>Staff and team meetings which have been dedicated to professional learning and development in Writing and Structured Literacy for teachers.</li> <li>Staff meetings which have been focused around raising student achievement.</li> <li>Professional discussions as part of teacher's Professional Growth Cycles in relation to teaching and learning.</li> <li>Peer observations amongst staff in Writing and Structured Literacy lessons.</li> <li>Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Writing data for 2023.</li> <li>Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to</li> </ul>	<p>showed there were 71% of this cohort working within Level 1. Bear in mind that at the mid-year point, some of these Year 3 students were still on track at Level 1, but there has been a positive shift in the achievement of that cohort.</p> <ul style="list-style-type: none"> <li>Looking at our year groups more closely, when we analyse how many students are within each quartile, we have between 24% and 48% of students working in these lower quartiles. Although this is more than we would like, we are aware that these numbers include our students with additional learning needs.</li> <li>We also have between 52% and 76% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles.</li> <li>Breaking the year levels down further, we have some great results with 32% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile in Writing across the school. These students are meeting, and in most cases exceeding, their expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile: <ul style="list-style-type: none"> <li>- 39% of Year 1</li> <li>- 29% of Year 2</li> <li>- 28% of Year 3</li> </ul> </li> </ul>	<p>focus on teaching specific skills for those who needed them.</p> <ul style="list-style-type: none"> <li>A growth mindset developed amongst the staff in relation to the teaching of Writing.</li> <li>Writing became less of an area where teachers were unsure of themselves and how to teach it effectively.</li> <li>We had 'buy-in' from staff which helped to create a positive mindset.</li> <li>Our facilitator had very sound and comprehensive knowledge around all aspects of Writing and provided the staff with exemplars to use in their teaching. This person is still a member of staff and continues to support staff and work with students.</li> <li>Teachers became more confident in what they were looking for in their students and felt more comfortable with the evidence they had for students to make an informed and justified OTJ in PaCT about a student's learning.</li> <li>We have continued to use language around assessing against curriculum levels and had meetings where we</li> </ul>	<p>by the end of the 2024 school year.</p> <p>We will continue to use the Progress and Consistency Tool (PaCT) to help teachers confirm their judgements for student progress and achievement.</p> <p>We will continue to work with staff around their curriculum knowledge and development, as well as the Learning Progressions Framework in Writing.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. Changes are made each year in response to students and staff needs, and changes in education. This will continue to guide our teaching and learning.</p> <p>All staff will continue using Iris Connect in 2024 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p> <p>Programmes will continue to include Structured Literacy in 2024. Teachers in Years 0 – 2 will use Liz Kane's 'Little Learners Love Literacy'</p>
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<p>address it, and what we see as a result.</p> <ul style="list-style-type: none"> <li>Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels.</li> <li>Introduction of the Progress and Consistency Tool (PaCT) and continuing to use the Learning Progressions Framework (LPF) to help teachers make informed decisions and about their students' learning.</li> <li>Using Iris Connect for staff to video themselves teaching, observe and reflect on their lessons and make changes accordingly to suit the needs of their students.</li> <li>Being and flexible and changing the model of how we teach Writing as the needs of our staff and students changed.</li> </ul>	<ul style="list-style-type: none"> <li>- 36% of Year 4</li> <li>- 33% of Year 5</li> <li>- 29% of Year 6</li> <li>Analysing the genders, the data shows there is quite a difference between them. It is our girls who are performing better than our boys and the differences between them are significant. Our data shows: <ul style="list-style-type: none"> <li>- Year 1 is very similar with 2% of girls and 3% of boys working above their expected level.</li> <li>- Year 2 shows 34% of girls and 25% of boys are working above expectation.</li> <li>- Year 3 has no students in either gender working above expectation, but when we look at those who are working below, we have 17% of girls compared with 30% of boys.</li> <li>- Year 4 students have 12% of girls and 2% of boys working above their end of year expectation. Looking at those working below expectation, our girls have just 3% compared with 17% of boys.</li> <li>- Year 5 is showing quite a difference between the genders. This cohort has no students working above their expectation, but for those working below expectation, it is very different. Girls have</li> </ul> </li> </ul>	<p>could see what this would look like.</p> <ul style="list-style-type: none"> <li>PaCT has given teachers the opportunity to identify the specific skills and abilities each child has obtained and allows them to assess them on their positive progress and achievement rather than pointing out any deficits in their learning.</li> <li>Structured Literacy has allowed our students in Years 0 – 2 to have sound foundational skills to begin their Writing journey and to also build on from. It has also meant students in Years 3 – 6 who require more specific and targeted teaching are receiving it.</li> </ul>	<p>decodables and 'The Code.' Teachers in Years 3 – 6 will be using the iDeal platform.</p> <p>As a staff, we will begin looking further at Te Mātaiaho during 2024 and begin implementing it so we develop an understanding of the Understand, Know, Do model, how the curriculum refresh is changing the way we think of learning and achievement, as well as how we deliver the progress indicators. Alongside this, we will also be looking at and learning about the Common Practice Model.</p>
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30% below compared with 52% of boys. This is a cohort to watch next year as they move into their last year of primary school.

- Year 6 has a similar percentage of students working above their expected level with 14% of girls and 16% of boys. However, we get a very different picture for those working below with 9% of girls and 22% of boys underachieving.

- Looking at the data for our Māori students, we see a different picture to our overall schoolwide data.
- The only cohorts who have similar results to the overall data are Years 4 and 6. Year 4 shows a 4% difference with 52% of the overall data showing our students working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, while the Māori data shows a positive increase to 56% working in these higher percentiles. In Year 6 there is just a 3% difference, but unfortunately it is not in the same trajectory as the Year 4s. In the overall data our Year 6 students have 56% in the higher percentiles compared with 53% in the Māori data.
- Year 2 is the most concerning comparison as there is a significant difference in the achievement of our Māori students compared to

the rest of the school. Overall, we have 76% working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, but sadly this is only 52% in our Māori data.

However, it is also the only year group where we have any Māori girls working above expectation with 12%; this is in fact only 1 student in total though. Year 2 boys have 13% working above expectation, but this equates to 2 students.

- The rest of the year groups for our Māori students have between an 8% – 10% difference when compared to the overall data.
- When we look at the difference between the genders for our Māori students, we see students in Years 3 – 6 have quite a difference. Overall, our girls are performing better than our boys as girls have 12% of students working below expectation compared with 22% of boys. Below is a comparison of their differences in Years 3 – 6:
  - Year 3 has 25% of girls and 40% of boys who are not meeting at their end of year expectation.
  - Year 4 shows 12% of girls working below expectation compared with 30% of boys.
  - Year 5 has the biggest difference between the genders with 20% of girls and 50% of boys who are not

achieving at their expected level in Writing for this time of year.

- Year 6 is interesting as it has 18% of girls and 24% of boys who are working below their expected level, but our Māori boys have a very pleasing 38% who are working above expectation.
- When we look at the percentages for our Pasifika students, we appear to have large percentages of students who are not achieving their expected level in Writing for the end of the year. It is important to take note of the actual numbers of students these percentages equate to, as this cohort has only 19 students in total from a school roll of 470 students overall. Equally important is that most of these students do not speak English at home and the only place they are required to write in English is at school.
- Our Pasifika data shows we have 75% of Year 3 students who are not meeting their end of year expectation. However, this is only 3 students in total. Year 4 has 25% (1 student) and Year 5 has 75% (3 students) who are not where we would like them to be for this time of year. It is great to see though that none of our Year 6 students are underachieving in

Writing and they are moving off to intermediate working at their expected level.

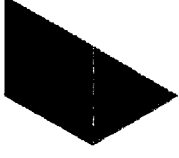
Teachers became more aware of what to teach in Writing at all levels of learning across the school. This was due to the use of PaCT, the LPFs, the internal PLD we undertook in 2021, and the introduction of Structured Literacy. Noticeable changes in teachers own content knowledge were seen and they became more aware and confident in what to plan for and teach in their classroom programmes.

#### Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning in Writing. All decisions made will be based around what best suits the needs of our students. We are invested in raising student achievement in Writing and our Board of Trustees will do anything to support what our Senior Leadership Team and our teaching team feel would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make. They have been informed of our 2023 end of year data and have seen the progress that was made from Term 2 to Term 4 in all Year groups. We have a reasonable number of students with additional learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.



# Analysis of Variance Reporting



<b>School Name:</b>	Kamo Primary School
<b>School Number:</b>	1030

<b>Strategic Aim:</b>	Our 2023 Strategic Aim was that all students will strive to meet personal gains that supports the New Zealand Curriculum levels and expectations for their year level in Mathematics.																																			
<b>Annual Aim:</b>	Our Annual Aim for 2023 was that all students will be engaged in Mathematics and their learning will show the progress they have made to reach their own potential. This will be integrated across the curriculum.																																			
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Level 2	36%	82%	91%	65%	13%	4%																														
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Level 4	-	-	-	-	11%	32%																														

<b>Actions</b> <i>What did we do?</i>	<b>Outcomes</b> <i>What happened?</i>	<b>Reasons for the variance</b> <i>Why did it happen?</i>	<b>Evaluation</b> <i>Where to next?</i>																																			
<p>In 2018 we received a Ministry of Education contract through Cognition Education to deliver Professional Learning and Development in Mathematics. This continued for the 2019 school year and we applied for an extension which saw us receive further support through to July 2021 with the same facilitator.</p> <p>Through this contract, the following actions have continued to be undertaken by all teaching staff and have been identified as making a significant difference to student learning and our Mathematics data for 2023:</p> <ul style="list-style-type: none"> <li>Mixed-ability groupings across all levels of learning.</li> <li>Using the problem-solving approach to deliver Mathematics education in all classrooms.</li> <li>Delivering workshops where teachers work with students around an identified need to enhance their learning.</li> <li>Collaborative planning within our four teaching teams.</li> <li>Staff and team meetings which have been dedicated to professional learning and</li> </ul>	<p>Our overall end of year data for 2023 showed the following:</p> <table border="1" data-bbox="383 1108 622 1624"> <thead> <tr> <th></th> <th>Year 1</th> <th>Year 2</th> <th>Year 3</th> <th>Year 4</th> <th>Year 5</th> <th>Year 6</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>69%</td> <td>16%</td> <td>3%</td> <td>4%</td> <td>1%</td> <td>-</td> </tr> <tr> <td>Level 2</td> <td>31%</td> <td>76%</td> <td>97%</td> <td>48%</td> <td>7%</td> <td>3%</td> </tr> <tr> <td>Level 3</td> <td>-</td> <td>8%</td> <td>-</td> <td>48%</td> <td>79%</td> <td>61%</td> </tr> <tr> <td>Level 4</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>13%</td> <td>36%</td> </tr> </tbody> </table> <p>We saw significant changes in the following cohorts within our school for 2023:</p> <ul style="list-style-type: none"> <li>Our overall schoolwide data for Maths is very good. It shows our Year 2 students are doing extremely well with 84% of students working above or well above their end of year expectation. Year 4 is the next cohort doing well with 48% of students working above expectation for this time of year.</li> <li>Year 3 is the only year group who has no students working above expectation. In saying that though, 97% of students are working at their expected level and just 3% are below expectation in this cohort.</li> <li>Year 5s have the highest percentage of students working below or well below expectation,</li> </ul>		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Level 1	69%	16%	3%	4%	1%	-	Level 2	31%	76%	97%	48%	7%	3%	Level 3	-	8%	-	48%	79%	61%	Level 4	-	-	-	-	13%	36%	<p>We exceeded our specific aim of having 85% of our students achieving at or above in Mathematics. We reached a very pleasing total of 97% working within or above the expected curriculum level for the end of year.</p> <p>We have identified the following reasons for the positive variance in our data:</p> <ul style="list-style-type: none"> <li>Teachers became more comfortable with what they were teaching and how to teach it.</li> <li>Collaborative planning provided opportunities for teachers to scaffold each other in their own professional teaching and learning in Mathematics.</li> <li>Collaborative planning allowed for opportunities to build capability across the staff as opposed to having a few people holding all the knowledge.</li> <li>Planning was specifically based around identified student needs and addressed these. It was also important that we did not complete our planning</li> </ul>	<p>We chose to continue with the same practices and pedagogies we learnt during our contract from 2018 – 2021 as this proved to be successful. We are in a position for our staff to independently maintain and continue moving forward in their teaching and analysis of Mathematics.</p> <p>We will continue to follow the same practices we implemented throughout the year with the intention of taking this to the next level in our professional learning and development as a whole staff.</p> <p>We will continue to use the planning template we introduced to all teams as we have had great success with it in supporting our collaborative planning.</p> <p>We will continue to provide extra support for our Provisionally Certified Teachers (PCTs) and for those staff who are changing levels within the school.</p> <p>We aim to have Mathematics at the forefront of our minds to</p>
	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6																																
Level 1	69%	16%	3%	4%	1%	-																																
Level 2	31%	76%	97%	48%	7%	3%																																
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Level 4	-	-	-	-	13%	36%																																

<p>development in Mathematics for teachers.</p> <ul style="list-style-type: none"> <li>Staff meetings which have been focused around raising student achievement.</li> <li>Professional discussions as part of teacher's Professional Growth Cycles in relation to teaching and learning.</li> <li>Peer observations amongst staff in Mathematics lessons.</li> <li>Having a constant awareness amongst all teaching staff about what we are aiming to achieve in our Mathematics data for 2023.</li> <li>Open discussions with our Board of Trustees around our data – what it's showing, what we are doing to address it and what we see as a result.</li> <li>Professional learning with our teaching staff around how to measure progress and achievement against the New Zealand Curriculum levels.</li> <li>Opportunities for student-led learning where the students identify areas of Mathematics they would like to work on. Teachers then provided opportunities for this to happen.</li> </ul>	<p>but this is a combined total of just 8% overall.</p> <ul style="list-style-type: none"> <li>Analysing the year groups more closely, we have between 29% and 44% who are working in the 0 – 50<sup>th</sup> percentiles at this end of year point. While this seems like a lot, the majority of students working in the 25<sup>th</sup> – 50<sup>th</sup> percentile are on track with their learning.</li> <li>We also have between 56% and 71% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, which is fantastic.</li> <li>Breaking the year levels down further, we have some great results with 33% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile across the school. These students are meeting, and in most cases exceeding, the end of year expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile: <ul style="list-style-type: none"> <li>- 31% of Year 1</li> <li>- 30% of Year 2</li> <li>- 41% of Year 3</li> <li>- 36% of Year 4</li> <li>- 32% of Year 5</li> <li>- 30% of Year 6</li> </ul> </li> <li>The data for our genders is not too dissimilar in each of the year levels. Below is a breakdown for the cohorts:</li> </ul>	<p>too far in advance, so we were addressing what our students were showing us.</p> <ul style="list-style-type: none"> <li>Problem-solving questions and activities were authentic and taught in context rather than as stand-alone or one-off activities.</li> <li>A growth mindset developed amongst the staff in relation to the teaching of Mathematics.</li> <li>We had 'buy-in' from staff which helped to create a positive mindset.</li> <li>Mathematics became less of an area where teachers were unsure of themselves and how to teach it effectively.</li> <li>Teachers became more confident in what they were looking for in their students and felt more comfortable with the evidence they had for students to make an informed and justified OTJ in PaCT about a student's learning.</li> <li>We have continued to use language around assessing against curriculum levels and had meetings where we could see what this would look like.</li> <li>PaCT has given teachers the opportunity to identify</li> </ul>	<p>increase our data even further by the end of the 2023 school year.</p> <p>We will continue to use the Progress and Consistency Tool (PaCT) to help teachers confirm their judgements for student progress and achievement.</p> <p>We will continue to work with staff around their curriculum knowledge and development, as well as the Learning Progressions Framework in Mathematics.</p> <p>Our own local curriculum for Kamo Primary School was introduced in 2019. Changes are made each year in response to students and staff needs, and changes in education. This will continue to guide our teaching and learning.</p> <p>All staff will continue using Iris Connect in 2023 to observe themselves, reflect on their teaching and students' learning and then make changes to their practice and programmes accordingly.</p> <p>As a staff, we will begin looking further at Te Mātaiaho during 2024 and begin implementing it so we develop an understanding</p>
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<ul style="list-style-type: none"> <li>• Introduction of the Progress and Consistency Tool (PaCT) and continuing to use the Learning Progressions Framework (LPF) to help teachers make informed decisions and about their students' learning.</li> <li>• Using Iris Connect for staff to video themselves teaching, observe and reflect on their lessons and make changes accordingly to suit the needs of their students.</li> <li>• Our Maths lead teacher attends the Cognifit Education Mathematics Learning Community meetings each term and shares the information with the staff.</li> </ul>	<ul style="list-style-type: none"> <li>- Year 1 has 35% of girls and 26% of boys working above their end of year expectation.</li> <li>- Year 2 students are doing extremely well with 86% of girls and 83% boys achieving above and well above where they are expected to be for this time of year.</li> <li>- Year 3 shows similar results between the genders. All girls are working at their expected level compared with 95% of boys.</li> <li>- Year 4 is the first group where we see any of our girls working below expectation; however, it is only 3% (1 student) of the whole cohort. In comparison, the boys have only 5% working below. For those achieving above their expected level, more of a difference is seen between the genders, but again it is not huge. We have 53% of girls above expectation compared with 44% of boys.</li> <li>- Year 5 once again shows very similar results between the genders. Our girls have 14% achieving above their expected level for the end of year and our boys are only slightly behind at 13%. The percentage of students underachieving in this cohort is</li> </ul>	<p>the specific skills and abilities each child has obtained and allows them to assess them on their positive progress and achievement rather than pointing out any deficits in their learning.</p>	<p>of the Understand, Know, Do model, how the curriculum refresh is changing the way we think of learning and achievement, as well as how we deliver the progress indicators. Alongside this, we will also be looking at and learning about the Common Practice Model.</p> <p>We will continue to have our Maths lead teacher attend the Cognifit Education Mathematics Learning Community meetings and share any new learning or information with the staff.</p>
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	<p>the same at 8% for each gender.</p> <ul style="list-style-type: none"> <li>- Year 6 has 35% of girls and 36% of boys who are exceeding their expected level. The girls in this cohort have just 7% working below their expectation while our boys do not have any students underachieving.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Other than our Year 2 and Year 3 students, the rest of our Māori data generally reflects the overall schoolwide data.</li> </ul>	
	<ul style="list-style-type: none"> <li>• In Year 2 we have 78% of our Māori students working in the two quartiles that make up the 50<sup>th</sup> – 100<sup>th</sup> percentiles. This is a tremendous result and significantly different to the overall schoolwide data which has just 58% working within these percentiles.</li> </ul>	
	<ul style="list-style-type: none"> <li>• Our Year 3 students have a 10% difference between the 50<sup>th</sup> – 100<sup>th</sup> percentiles. Unfortunately, it is not the same positive trajectory as our Year 2s but is still pleasing. The overall data has 71% working in these higher quartiles whereas our Māori students have 61%.</li> <li>• The variance between the other year levels is very similar and ranges from a 3% to a 6% difference between the overall data and our Māori data.</li> <li>• Analysing the differences between the genders for our Māori students</li> </ul>	

shows very similar results for all year levels except Year 5. Below is a breakdown for each cohort:

- Year 1 has the same results for both Māori boys and girls with 20% of both genders working above expectation.
- Year 2 has very similar results. Our girls have 75% working above compared with 73% of boys.
- Year 3 students aren't too dissimilar either as we have 100% of girls and 93% of boys working above where they are expected to be at this time of year.
- Year 4 has 62% of Māori girls and 50% of Māori boys achieving above their expectation. There is a much smaller difference between the percentage of students working below expectation – girls have 12% compared with 10% of boys.
- Year 5 shows the biggest discrepancy in the data for any of the year groups. Girls have 40% working above their expected level while boys have 33%. However, there are no girls who are achieving below their expectation whereas boys have a combined percentage of 34% who are below (17%) or well below (17%).

- Year 6 Māori boys are doing extremely well with 50% working above where they are expected to be, and nobody working below. Our girls have 55% above and 9% below.

- Our Pasifika data is very positive and encouraging and remains the area of strength for these students. As with Reading and Writing, we need to take note of the actual number of students these percentages equate to as this is a very small cohort of just 19 students.

- The two Pasifika students we have in Year 2 are both working above their expected level. The only area where we have any students who are working below expectation (50%) is in Year 6, and this is just one student. The remaining 16 students in this cohort are all achieving at their expected level.

Teachers became more motivated to teach Mathematics at all levels of learning, and as a result there was a positive feel and attitude amongst the staff about Mathematics. This led to a very noticeable change in the engagement our students had in their learning.

### Planning for next year:

The Kamo Primary School Board of Trustees will continue to support our principal in the direction she would like to take our school with regard to teaching and learning in Mathematics. All decisions made will be based around what best suits the needs of our students. We are invested in raising student achievement in Mathematics and our Board of Trustees will do anything to support what our Senior Leadership Team and our teaching team feel would be the best approach for our students. The Board of Trustees of Kamo Primary School always has the best interests of our students at the forefront of any decision they make.

They have been informed of our 2023 end of year data and have seen the progress that was made from Term 2 to Term 4 in all Year groups. We have a reasonable number of students with additional learning needs for a school of our size and they agree with the leaders of the school that we will not exclude these student's results from our data. We believe in an inclusive learning environment for all students and therefore they are included in the results we share.



## 2023 End of Year Data

This is our third year of using the Progress and Consistency Tool (PaCT) as a way to measure the progress our students are making in Reading, Writing and Maths. PaCT is a tool provided by the Ministry of Education and aligns with Levels 1 – 5 of the New Zealand Curriculum. It has been designed to help teachers make careful, reliable and dependable judgments about students' progress and achievement. It also helps teachers gain a big-picture view of the learning that has taken place in the time students' have been at our school.

To assist you in making sense of the graphs, it is important to understand that they are based on the end of year expectations. Below is a summary of where students should be at both the mid-year and end of year points within the New Zealand Curriculum.

### **Curriculum Expectations – Mid Year**


- Year 0: 1B
- Year 1: 1B
- Year 2: 1B – 1W
- Year 3: 1E – 2B
- Year 4: 2B – 2W
- Year 5: 2E – 3B
- Year 6: 3B – 3W

### **Curriculum Expectations – End of Year**

- Year 0: 1B
- Year 1: 1B – 1W
- Year 2: 1W – 1E
- Year 3: 2B
- Year 4: 2W – 2E
- Year 5: 3B
- Year 6: 3W – 3E

For each level of the curriculum, students can be working at the beginning of the level (B), within the level (W), or towards the end of the level (E). However, PaCT does not break the levels down into these sub-categories. Instead, it gives you an overall curriculum level result which is represented in the graphs. We need to look at the graph in its entirety and analyse the box and whiskers shown, as this reflects the progress and achievement our students are making.

When reading the graphs, please note that the dotted and solid black line (●—●) indicates the expected curriculum progress for typically developing students by the end of the year. This is based on the assumption that each curriculum level takes two years of schooling to achieve. The grey band is the progress typically developing students tend to make by the end of the year.

Box and whisker plots (  ) are used to show the distribution of overall judgments for each year level. The box represents the range of the middle 50% of students. The line in the box is the median score. The whiskers show the range for the students in the upper and lower 25%. Note that individual scores, shown as dots, replace box and whiskers when there are fewer than eight students in a year level.

PaCT does not provide mid-year expectations, but the results shown on the graphs are our students' mid-year progress to date.

As always, we include all students at Kamo Primary School in our data.

# 2023 End of Year Data

## Maths

Before looking at the data, it is important to know that over the second half of the year we have had a higher number of students than usual enrol at our school with additional learning needs. We choose to include these students in our data as they are part of our school.

Below is an overall summary of what the graphs show for the end of year data:

- Our overall schoolwide data for Maths is very good. It shows our Year 2 students are doing extremely well with 84% of students working above or well above their end of year expectation. Year 4 is the next cohort doing well with 48% of students working above expectation for this time of year.
- Year 3 is the only year group who has no students working above expectation. In saying that though, 97% of students are working at their expected level and just 3% are below expectation in this cohort.
- Year 5s have the highest percentage of students working below or well below expectation, but this is a combined total of just 8% overall.
- Analysing the year groups more closely, we have between 29% and 44% who are working in the 0 – 50<sup>th</sup> percentiles at this end of year point. While this seems like a lot, the majority of students working in the 25<sup>th</sup> – 50<sup>th</sup> percentile are on track with their learning.
- We also have between 56% and 71% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, which is fantastic.
- Below is the data for Terms 2 and 4 for you to see the progress that has been made over the year in Maths:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
Year 1	0%	43%	0%	57%
Year 2	49%	42%	51%	58%
Year 3	47%	29%	53%	71%
Year 4	46%	42%	54%	58%
Year 5	42%	40%	58%	60%
Year 6	49%	44%	51%	56%

- Breaking the year levels down further, we have some great results with 33% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile across the school. These students are meeting, and in most cases exceeding, the end of year expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile:
  - 31% of Year 1
  - 30% of Year 2
  - 41% of Year 3
  - 36% of Year 4
  - 32% of Year 5
  - 30% of Year 6

- The data for our genders is not too dissimilar in each of the year levels. Below is a breakdown for the cohorts:
  - Year 1 has 35% of girls and 26% of boys working above their end of year expectation.
  - Year 2 students are doing extremely well with 86% of girls and 83% boys achieving above and well above where they are expected to be for this time of year.
  - Year 3 shows similar results between the genders. All girls are working at their expected level compared with 95% of boys.
  - Year 4 is the first group where we see any of our girls working below expectation; however, it is only 3% (1 student) of the whole cohort. In comparison, the boys have only 5% working below. For those achieving above their expected level, more of a difference is seen between the genders, but again it is not huge. We have 53% of girls above expectation compared with 44% of boys.
  - Year 5 once again shows very similar results between the genders. Our girls have 14% achieving above their expected level for the end of year and our boys are only slightly behind at 13%. The percentage of students underachieving in this cohort is the same at 8% for each gender.
  - Year 6 has 35% of girls and 36% of boys who are exceeding their expected level. The girls in this cohort have just 7% working below their expectation while our boys do not have any students underachieving.
- Other than our Year 2 and Year 3 students, the rest of our Māori data generally reflects the overall schoolwide data. The results below show the percentage of students working within the 0 – 50<sup>th</sup> percentiles, and the 50<sup>th</sup> – 100<sup>th</sup> percentiles in Maths:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
<b>Year 1</b>	40%	50%	60%	50%
<b>Year 2</b>	38%	22%	62%	78%
<b>Year 3</b>	32%	39%	68%	61%
<b>Year 4</b>	36%	45%	64%	55%
<b>Year 5</b>	50%	45%	50%	55%
<b>Year 6</b>	48%	47%	52%	53%

- In Year 2 we have 78% of our Māori students working in the two quartiles that make up the 50<sup>th</sup> – 100<sup>th</sup> percentiles. This is a tremendous result and significantly different to the overall schoolwide data which has just 58% working within these percentiles.
- Our Year 3 students have a 10% difference between the 50<sup>th</sup> – 100<sup>th</sup> percentiles. Unfortunately, it is not the same positive trajectory as our Year 2s but is still pleasing. The overall data has 71% working in these higher quartiles whereas our Māori students have 61%.
- The variance between the other year levels is very similar and ranges from a 3% to a 6% difference between the overall data and our Māori data.
- Analysing the differences between the genders for our Māori students shows very similar results for all year levels except Year 5. Below is a breakdown for each cohort:

- Year 1 has the same results for both Māori boys and girls with 20% of both genders working above expectation.
  - Year 2 has very similar results. Our girls have 75% working above compared with 73% of boys.
  - Year 3 students aren't too dissimilar either as we have 100% of girls and 93% of boys working above where they are expected to be at this time of year.
  - Year 4 has 62% of Māori girls and 50% of Māori boys achieving above their expectation. There is a much smaller difference between the percentage of students working below expectation – girls have 12% compared with 10% of boys.
  - Year 5 shows the biggest discrepancy in the data for any of the year groups. Girls have 40% working above their expected level while boys have 33%. However, there are no girls who are achieving below their expectation whereas boys have a combined percentage of 34% who are below (17%) or well below (17%).
  - Year 6 Māori boys are doing extremely well with 50% working above where they are expected to be, and nobody working below. Our girls have 55% above and 9% below.
- Our Pasifika data is very positive and encouraging and remains the area of strength for these students. As with Reading and Writing, we need to take note of the actual number of students these percentages equate to as this is a very small cohort of just 19 students.
  - The two Pasifika students we have in Year 2 are both working above their expected level. The only area where we have any students who are working below expectation (50%) is in Year 6, and this is just one student. The remaining 16 students in this cohort are all achieving at their expected level.

# 2023 End of Year Data

## Reading

Before looking at the data, it is important to know that over the second half of the year we have had a higher number of students than usual enrol at our school with additional learning needs. We choose to include these students in our data as they are part of our school.

Below is an overall summary of what the graphs show for the end of year data:

- Our overall data shows our students in Years 2 and 6 have made exceptional progress over the second half of the year. Year 2 has 40% of students working above the end of year expectation and Year 6 has 39% working above.
- It's fantastic to see all year groups have students working above their end of year expectation with standouts in Years 2, 5 and 6 who have students working well above expectation.
- Students in Year 4 are also doing well as they have 30% of students working above expectation, and just 8% working below where they should be.
- While Year 5 has students working well above expectation, they are also the most concerning cohort with 26% working below their end of year expectation. This is followed by our Year 3s who have 19% below.
- Looking at our year groups more closely, when we analyse how many students are within each quartile, we have between 41% and 47% of them working within the 0 – 50<sup>th</sup> percentiles. This is more than we would like but we are mindful that this includes our students with additional learning needs.
- We also have between 53% and 60% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles.
- Below is the data for Terms 2 and 4 for you to see the progress that has been made:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
Year 1	0%	42%	0%	58%
Year 2	49%	47%	51%	53%
Year 3	42%	40%	58%	60%
Year 4	50%	43%	50%	57%
Year 5	45%	44%	55%	56%
Year 6	47%	44%	53%	56%

- Breaking the year levels down further, we have some great results with 31% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile. These students are meeting, and in most cases exceeding, the end of year expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile:
  - 31% of Year 1
  - 37% of Year 2
  - 32% of Year 3
  - 30% of Year 4
  - 27% of Year 5
  - 29% of Year 6

- Looking at the genders, our girls are performing better than our boys, but not with such exceptional differences. The data shows:
  - Year 1 has only a 1% difference between the genders with 2% of girls and 3% of boys working above expectation.
  - Year 2 with 43% of girls working above expectation and boys have 37% above.
  - Year 3 girls have 3% working above expectation whereas the boys do not have any. However, our girls have 21% working below their end of year expectation whereas boys have 18%.
  - Year 4 girls have 3% below expectation compared with 12% of boys, and 38% above expectation compared with 24% of boys.
  - Year 5 has 19% of girls working below expectation while boys have 31%. The girls have 5% working above their expected level compared with boys who have 3%.
  - Year 6 shows our girls have 39% working above expectation and our boys are very similar with 38% above. This cohort has 12% of girls working below their expectation but our boys are doing better here with only 7% below.
- The results for our Māori students follow a somewhat similar trend to the overall schoolwide data. It shows the following percentage of Māori students working in the 0 – 50<sup>th</sup> percentiles and the 50<sup>th</sup> – 100<sup>th</sup> percentiles and you can see the comparison to Term 2:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
Year 1	0%	40%	0%	60%
Year 2	38%	22%	62%	78%
Year 3	51%	39%	49%	61%
Year 4	48%	50%	52%	50%
Year 5	30%	27%	70%	73%
Year 6	42%	42%	58%	58%

- Year 2 Māori students have a significant difference to the overall schoolwide data in an extremely positive way. The overall data shows we have 53% of students working within the two higher quartiles (50<sup>th</sup> – 100<sup>th</sup> percentile). However, our Māori students have an impressive 78% working in these higher percentiles.
- The other cohort who has a considerable difference is Year 5. They have 73% of Māori students working in the 50<sup>th</sup> – 100<sup>th</sup> percentile compared with 56% in our overall data.
- Our Māori students in Years 2, 4 and 6 are doing exceptionally well. Each has an impressive percentage of students working a level above their expectation in Reading – 22% in Year 2, 28% in Year 4 and 37% in Year 6.
- While we have some tremendous successes in our Māori data, we are aware and acknowledge that in Years 3 – 6 we have higher percentages of students working below expectation than we would like. We have 26% in Year 3, 22% in Year 4, 18% in Year 5 and 21% in Year 6. Admittedly, our students with additional learning needs are included in these numbers, but there are still more than we would like.

- Looking at the gender difference of our Māori students, they are very similar in Years 1 – 3 with a 5% difference in Year 2 and 2% in Year 3. However, we start to see a more noticeable difference from Year 4 through to Year 6. Their results show:
  - Year 4 girls have 38% above expectation compared with 20% of boys, and 12% below expectation compared with 30% of boys.
  - Year 5 have no students working above in either gender, and our girls have no students working below either. The same can't be said for our boys who have 33% working below.
  - Year 6 has strong and positive data for our boys who have an impressive 50% working above expectation compared with girls who have 27%. They boys have 12% working below expectation in comparison to girls who have 27%.
- Our Pasifika data shows tremendous results, but it is important we look at the actual numbers as well as percentages. This cohort is extremely small with only 19 students in our school who identify as any of the Pasifika ethnicities.
- It is only Years 3 and 5 who have students working below expectation with both being 75%. However, this equates to only 3 students in total for each year group. In all other cohorts, our students are working at their expected level for this time of the year. For the majority of our Pasifika students, English is their second language and therefore these results are quite pleasing and we can see the progress they are making.

# 2023 End of Year Data

## Writing

Before looking at the data, it is important to know that over the second half of the year we have had a higher number of students than usual enrol at our school with additional learning needs. We choose to include these students in our data as they are part of our school.

Below is an overall summary of what the graphs show for the end of year data:

- The overall schoolwide data shows our Year 2 cohort is doing exceptionally well in Writing with 29% of students working above or well above their end of year expectation. Year 6s are the next cohort doing well with 15% of their students working at this higher level.
- Year 5 is the most concerning cohort with 42% working below or well below their end of year expectation. This is followed by Year 3 who have 25% of students working within Level 1 of the curriculum. In saying this, there is a drastic improvement for this year group as the mid-year data showed there were 71% of this cohort working within Level 1. Bear in mind that at the mid-year point, some of these Year 3 students were still on track at Level 1, but there has been a positive shift in the achievement of that cohort.
- Looking at our year groups more closely, when we analyse how many students are within each quartile, we have between 24% and 48% of students working in these lower quartiles. Although this is more than we would like, we are aware that these numbers include our students with additional learning needs.
- We also have between 52% and 76% of our students who are working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles.
- Below is a breakdown of the data for Terms 2 and 4 for you to see the progress that has been made over the second half of the year:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
Year 1	0%	37%	0%	63%
Year 2	31%	24%	69%	76%
Year 3	35%	25%	65%	75%
Year 4	40%	48%	60%	52%
Year 5	45%	46%	55%	54%
Year 6	41%	44%	59%	56%

- Breaking the year levels down further, we have some great results with 32% of our students overall working in the 75<sup>th</sup> – 100<sup>th</sup> percentile in Writing across the school. These students are meeting, and in most cases exceeding, their expectation. A more detailed breakdown of the year groups shows the following percentage of students working at this higher percentile:
  - 39% of Year 1
  - 29% of Year 2
  - 28% of Year 3
  - 36% of Year 4
  - 33% of Year 5
  - 29% of Year 6



- Analysing the genders, the data shows there is quite a difference between them. It is our girls who are performing better than our boys and the differences between them are significant. Our data shows:
  - Year 1 is very similar with 2% of girls and 3% of boys working above their expected level.
  - Year 2 shows 34% of girls and 25% of boys are working above expectation.
  - Year 3 has no students in either gender working above expectation, but when we look at those who are working below, we have 17% of girls compared with 30% of boys.
  - Year 4 students have 12% of girls and 2% of boys working above their end of year expectation. Looking at those working below expectation, our girls have just 3% compared with 17% of boys.
  - Year 5 is showing quite a difference between the genders. This cohort has no students working above their expectation, but for those working below expectation, it is very different. Girls have 30% below compared with 52% of boys. This is a cohort to watch next year as they move into their last year of primary school.
  - Year 6 has a similar percentage of students working above their expected level with 14% of girls and 16% of boys. However, we get a very different picture for those working below with 9% of girls and 22% of boys underachieving.
- Looking at the data for our Māori students, we see a different picture to our overall schoolwide data. The following are the percentages of Māori students who are working within the 0 – 50<sup>th</sup> and the 50<sup>th</sup> – 100<sup>th</sup> percentiles for Terms 2 and 4:

Percentiles	0 – 50 <sup>th</sup> Overall		50 <sup>th</sup> – 100 <sup>th</sup> Overall	
	Term 2	Term 4	Term 2	Term 4
<b>Year 1</b>	0%	45%	0%	55%
<b>Year 2</b>	32%	48%	68%	52%
<b>Year 3</b>	38%	35%	62%	65%
<b>Year 4</b>	48%	44%	52%	56%
<b>Year 5</b>	50%	37%	50%	63%
<b>Year 6</b>	42%	47%	58%	53%

- The only cohorts who have similar results to the overall data are Years 4 and 6. Year 4 shows a 4% difference with 52% of the overall data showing our students working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, while the Māori data shows a positive increase to 56% working in these higher percentiles. In Year 6 there is just a 3% difference, but unfortunately it is not in the same trajectory as the Year 4s. In the overall data our Year 6 students have 56% in the higher percentiles compared with 53% in the Māori data.
- Year 2 is the most concerning comparison as there is a significant difference in the achievement of our Māori students compared to the rest of the school. Overall, we have 76% working in the 50<sup>th</sup> – 100<sup>th</sup> percentiles, but sadly this is only 52% in our Māori data. However, it is also the only year group where we have any Māori girls working above expectation with 12%; this is in fact only 1 student in total though. Year 2 boys have 13% working above expectation, but this equates to 2 students.

- The rest of the year groups for our Māori students have between an 8% – 10% difference when compared to the overall data.
- When we look at the difference between the genders for our Māori students, we see students in Years 3 – 6 have quite a difference. Overall, our girls are performing better than our boys as girls have 12% of students working below expectation compared with 22% of boys. Below is a comparison of their differences in Years 3 – 6:
  - Year 3 has 25% of girls and 40% of boys who are not meeting at their end of year expectation.
  - Year 4 shows 12% of girls working below expectation compared with 30% of boys.
  - Year 5 has the biggest difference between the genders with 20% of girls and 50% of boys who are not achieving at their expected level in Writing for this time of year.
  - Year 6 is interesting as it has 18% of girls and 24% of boys who are working below their expected level, but our Māori boys have a very pleasing 38% who are working above expectation.
- When we look at the percentages for our Pasifika students, we appear to have large percentages of students who are not achieving their expected level in Writing for the end of the year. It is important to take note of the actual numbers of students these percentages equate to, as this cohort has only 19 students in total from a school roll of 470 students overall. Equally important is that most of these students do not speak English at home and the only place they are required to write in English is at school.
- Our Pasifika data shows we have 75% of Year 3 students who are not meeting their end of year expectation. However, this is only 3 students in total. Year 4 has 25% (1 student) and Year 5 has 75% (3 students) who are not where we would like them to be for this time of year. It is great to see though that none of our Year 6 students are underachieving in Writing and they are moving off to intermediate working at their expected level.

# Learning for the future

Ahuwhenua – Manaakitia – Mana Motuhake – Manawanui – Aroha

## How we have given effect to Te Tiriti o Waitangi 2023 Onwards

The intention: Giving effect to Te Tiriti o Waitangi is one of the board’s primary objectives.  
The Law: Section 127(1) (d) of the Education Training Act 2020 defines how schools must give effect to Te Tiriti o Waitangi

The following are aspects presented by NZSTA at training for consideration that we are building on and growing from:

We must consider:	Our response:
Does the composition of our board reflect the make-up of the school? Do we ensure we have a range of perspectives?	Three of our five elected members are Māori. Our board chairperson always ensures speaking rights for all members.
What understanding do the school staff have of local tikanga? How could we strengthen this?	Our board chair who is Tangata whenua, is outstanding in providing guidance, explanation and support around tikanga. In 2024 we will be reaching our further to our local marae for further local knowledge: Ngamahinga at <b>Ngararatunua Marae</b> and the Hapu Ngati Kahu o. Torongare. 2 Church Road, Ngararatunua 0176
Do we understand the aspirations and needs of our community? How could we gain a better understanding of these aspirations and needs?	Survey certainly shows some aspirations, kanohi ki te kanohi shows more aspirations. We need to work on this in 2024 and will use Niho Taniwha to grow this.
Do we have honest and reciprocal partnerships with whanau, hapu and iwi and the community?	We hold hui with our Māori community. They are honest in their passion and what they want. We have two whanau classes and will plan to grow more. Teachers cultural capability with whanau is ever increasing and is supported by Niho Taniwha.
Do our strategic thinking, goals, priorities and targets reflect the community aspirations? What steps do we need to take to improve this?	We believe they do but we also feel we would like it to develop some more directed specificity. Whanau request “I want them to read and write in English but learn the tikanga, that I/we did not learn at school.”
Do we meaningfully incorporate te reo Māori, matauranga Māori , te ao Māori and	We believe this is growing. Our karakia is local. We incorporate the local history and

local tikanga Māori into the everyday life of our school?	we are often reaching out to our local community for more. We plan and practice that tikanga is every day in what we are building at KPS.
Is our school a safe place, free from racism, discrimination and bullying? How can we ensure our school is a safe place?	This we are always aware of through our PB4L stance. In 2024 we will hold a restorative conversation's refresher for staff to help support them when dealing with whanau. This supports all voices being heard.
How do we measure achievement of goals related to giving effect to Te Tiriti o Waitangi? How will we know that we are making progress?	We look for evidence. We discuss them as a board We discuss them as staff. We discuss them with students .We discuss them with the community. We seek external reflection e.g. kahui ako, WPA, PLD.
What questions do we need to ask about giving effect to Te Tiriti o Waitangi in our ongoing programme of review?	What is the depth to our evidence? Who is truly gaining? How do we plan forward? What relationships do we need to strengthen? Is this a commitment by the school with sincerity? If not why not?

### Ki ngā whakaeke haumi

***'Ally yourself with those who have already banded together'***

We have much to do but we are strengthening!

This waka we are paddling for learning with destinations being endless. I believe we have left the shore, the journey will be endless but the passion and drive will not wane! We aim to document our findings so that at KPS it will be accessible for all and open to critique, especially to the voices that matter – those of Tangata Whenua.

Sally Wilson  
Representing Kamo Primary School

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF KAMO SCHOOL'S  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The Auditor-General is the auditor of Kamo School (the School). The Auditor-General has appointed me, Steve Bennett, using the staff and resources of Bennett & Associates, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2023; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 20 May 2024. This is the date at which our opinion is expressed.

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

### **Basis for our opinion**

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

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

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

### **Responsibilities of the Board for the financial statements**

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



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

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

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

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

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

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

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

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

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



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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises the Analysis of Variance, the Kiwisport Statement, the List of Trustees and Statement of Responsibility but does not include the financial statements, and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

### **Independence**

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

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



**Steve Bennett]**  
**BENNETT & ASSOCIATES**  
On behalf of the Auditor-General  
Whangarei, New Zealand

