

KOKOPU SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number: 1036

Principal: Yaron Overeem

School Address: Kokopu Road, Kokopu 0179

School Postal Address: RD9, Whangarei 0179

School Phone: (09) 434 6765

School Email: office@kokopu.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jeffery Burson	Presiding Member	Elected	May-25
Yaron Overeem	Principal ex Officio		
Toni Hughes	Parent Representative	Elected	May-25
Kirsty Tuhiwai	Parent Representative	Elected	May-25
Ross Harper	Parent Representative	Elected	May-25
Lucinda McBeth	Parent Representative	Elected	May-25
Ratama Weavers	Staff Representative	Elected	May-25

Accountant / Service Provider: K Halligan

KOKOPU SCHOOL

Annual Report - For the year ended 31 December 2022

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Kokopu School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jeff Burson

Full Name of Presiding Member



Signature of Presiding Member

31 May 2023

Date:

Yaron Overeem

Full Name of Principal



Signature of Principal

31 May 2023

Date:

Kokopu School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	1,204,118	1,062,244	1,089,152
Locally Raised Funds	3	87,243	52,652	76,020
Interest Income		2,745	48	75
Total Revenue		1,294,106	1,114,944	1,165,247
Expenses				
Locally Raised Funds	3	40,159	37,180	41,584
Learning Resources	4	862,796	752,860	749,406
Administration	5	80,796	75,651	73,254
Finance		468	-	477
Property	6	251,441	225,759	236,255
Loss on Disposal of Property, Plant and Equipment		-	-	4,819
		1,235,660	1,091,450	1,105,795
Net Surplus / (Deficit) for the year		58,446	23,494	59,452
Total Comprehensive Revenue and Expense for the Year		58,446	23,494	59,452

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

BDO Northland
Assurance **BDO**

Kokopu School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		264,251	252,334	184,311
Total comprehensive revenue and expense for the year		58,446	23,494	59,452
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	20,488
Equity at 31 December		324,572	275,828	264,251
Accumulated comprehensive revenue and expense		324,572	275,828	264,251
Equity at 31 December		324,572	275,828	264,251

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.



Kokopu School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	590,760	140,615	97,671
Accounts Receivable	8	71,210	56,500	63,475
GST Receivable		-	2,700	2,789
Prepayments		3,659	3,100	3,157
Inventories	9	-	500	490
Funds Receivable for Capital Works Projects	15	1,436	-	5,780
		667,065	203,415	173,362
Current Liabilities				
GST Payable		18,951	-	-
Accounts Payable	11	80,819	69,700	74,951
Revenue Received in Advance	12	14,208	-	-
Provision for Cyclical Maintenance	13	24,802	16,878	22,762
Finance Lease Liability	14	3,006	2,942	2,909
Funds held for Capital Works Projects	15	398,267	-	-
		540,053	89,520	100,622
Working Capital Surplus/(Deficit)		127,012	113,895	72,740
Non-current Assets				
Property, Plant and Equipment	10	239,183	192,433	223,798
Intangible Assets		-	-	-
		239,183	192,433	223,798
Non-current Liabilities				
Provision for Cyclical Maintenance	13	38,413	30,000	29,994
Finance Lease Liability	14	3,210	500	2,293
		41,623	30,500	32,287
Net Assets		324,572	275,828	264,251
Equity		324,572	275,828	264,251

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

BDO Northland Assurance <i>BDO</i>

Kokopu School

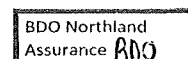
Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		413,156	308,100	311,450
Locally Raised Funds		84,027	49,454	72,138
Goods and Services Tax (net)		21,740	89	(773)
Payments to Employees		(170,948)	(158,841)	(155,976)
Payments to Suppliers		(209,847)	(157,563)	(125,404)
Interest Paid		(468)	-	(477)
Interest Received		2,328	48	75
Net cash from/(to) Operating Activities		139,988	41,287	101,033
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		-	-	2,259
Purchase of Property Plant & Equipment		(42,251)	3,417	(27,997)
Purchase of Investments		-	-	-
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(42,251)	3,417	(25,738)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	20,488
Finance Lease Payments		(3,354)	(1,760)	(3,265)
Painting contract payments		-	-	-
Funds Administered on Behalf of Third Parties		396,831	-	-
Net cash from/(to) Financing Activities		395,352	(1,760)	17,223
Net increase/(decrease) in cash and cash equivalents		493,089	42,944	92,518
Cash and cash equivalents at the beginning of the year	7	97,671	97,671	5,153
Cash and cash equivalents at the end of the year	7	590,760	140,615	97,671

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

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



Kokopu School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Kokopu 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 2022 to 31 December 2022 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

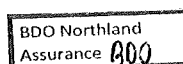
A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and 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 16.

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 14. Future operating lease commitments are disclosed in note 20b.

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 and school uniforms. 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 not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

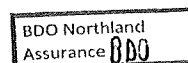
Building improvements	2.5% Diminishing Value
Board Owned Buildings	2.5% Diminishing Value
Furniture and equipment	2.5% - 25% Diminishing Value
Information and communication technology	15%-33% Diminishing Value
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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 [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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

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

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

p) Funds held for Capital works

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

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

q) 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.

r) Financial Instruments

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

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

s) 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.

t) 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.

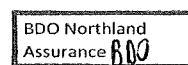
Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

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

v) 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	392,448	304,252	332,321
Teachers' Salaries Grants	637,944	609,996	609,596
Use of Land and Buildings Grants	173,726	147,996	147,235
	<u>1,204,118</u>	<u>1,062,244</u>	<u>1,089,152</u>

The school has opted in to the donations scheme for this year. Total amount received was \$16,200.

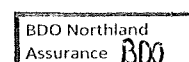
3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
Revenue	\$	\$	\$
Donations & Bequests	3,197	5,000	8,120
Curriculum related Activities - Purchase of goods and services	2,173	3,162	2,326
Fees for Extra Curricular Activities	32,367	31,140	26,377
Trading	-	-	146
Fundraising & Community Grants	47,597	9,250	23,049
Other Revenue	1,909	4,100	16,002
	<u>87,243</u>	<u>52,652</u>	<u>76,020</u>
Expenses			
Extra Curricular Activities Costs	39,669	36,430	41,293
Trading	490	750	291
	<u>40,159</u>	<u>37,180</u>	<u>41,584</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>47,084</u>	<u>15,472</u>	<u>34,436</u>

4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	88,286	29,408	29,928
Equipment Repairs	119	500	119
Information and Communication Technology	2,215	1,000	328
Library Resources	-	-	-
Employee Benefits - Salaries	740,145	691,004	691,105
Staff Development	797	3,000	1,150
Depreciation	31,234	27,948	26,776
	<u>862,796</u>	<u>752,860</u>	<u>749,406</u>



5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	4,993	5,000	4,847
Board Fees	2,525	3,000	2,785
Board Expenses	841	3,340	1,319
Communication	1,911	1,392	1,296
Consumables	8,625	7,000	6,272
Operating Lease	-	1,692	-
Other	8,368	7,620	6,596
Employee Benefits - Salaries	47,519	40,607	44,446
Insurance	3,854	4,000	3,653
Service Providers, Contractors and Consultancy	2,160	2,000	2,040
	<u>80,796</u>	<u>75,651</u>	<u>73,254</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	1,441	6,400	6,293
Consultancy and Contract Services	20,887	-	-
Cyclical Maintenance Provision	10,459	12,000	30,337
Grounds	6,985	7,000	5,837
Heat, Light and Water	10,397	10,000	10,104
Repairs and Maintenance	7,543	6,150	3,937
Use of Land and Buildings	173,726	147,996	147,235
Security	495	1,200	1,331
Employee Benefits - Salaries	19,508	35,013	31,181
	<u>251,441</u>	<u>225,759</u>	<u>236,255</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	590,760	140,495	97,553
Short-term Bank Deposits	-	120	118
Cash and cash equivalents for Statement of Cash Flows	<u>590,760</u>	<u>140,615</u>	<u>97,671</u>

Of the \$590,760 Cash and Cash Equivalents, \$396,267 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.

Of the \$590,760 Cash and Cash Equivalents, \$14,208 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	6,518	6,500	3,302
Receivables from the Ministry of Education	9,265	-	9,985
Interest Receivable	417	-	-
Teacher Salaries Grant Receivable	55,010	50,000	50,188
	<u>71,210</u>	<u>56,500</u>	<u>63,475</u>
Receivables from Exchange Transactions	6,935	6,500	3,302
Receivables from Non-Exchange Transactions	64,275	50,000	60,173
	<u>71,210</u>	<u>56,500</u>	<u>63,475</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	-	500	490
	<u>-</u>	<u>500</u>	<u>490</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	43,722				(1,093)	42,629
Furniture and Equipment	112,862	8,713			(10,950)	110,625
Information and Communication Technology	47,277	31,291			(13,826)	64,742
Leased Assets	4,663	4,369			(3,384)	5,648
Library Resources	15,274	2,246			(1,981)	15,539
Balance at 31 December 2022	<u>223,798</u>	<u>46,619</u>	<u>-</u>	<u>-</u>	<u>(31,234)</u>	<u>239,183</u>

The net carrying value of equipment held under a finance lease is \$5,648 (2021: \$4,663)

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	72,494	(29,866)	42,628	72,494	(28,772)	43,722
Furniture and Equipment	335,889	(225,264)	110,625	327,175	(214,313)	112,862
Information and Communication Technology	120,550	(55,808)	64,742	89,258	(41,981)	47,277
Leased Assets	10,033	(4,385)	5,648	14,399	(9,736)	4,663
Library Resources	141,111	(125,571)	15,540	138,864	(123,590)	15,274
Balance at 31 December	<u>680,077</u>	<u>(440,894)</u>	<u>239,183</u>	<u>642,190</u>	<u>(418,392)</u>	<u>223,798</u>

11. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	9,270	7,000	7,376
Accruals	10,046	6,700	9,174
Banking Staffing Overuse	-	-	-
Employee Entitlements - Salaries	55,677	50,000	52,412
Employee Entitlements - Leave Accrual	5,826	6,000	5,989
	<u>80,819</u>	<u>69,700</u>	<u>74,951</u>
Payables for Exchange Transactions	80,819	69,700	74,951
	<u>80,819</u>	<u>69,700</u>	<u>74,951</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	14,208	-	-
	<u>14,208</u>	<u>-</u>	<u>-</u>

13. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	52,756	52,756	22,419
Increase to the Provision During the Year	10,459	12,000	30,337
Use of the Provision During the Year	-	(17,878)	-
	<u>63,215</u>	<u>46,878</u>	<u>52,756</u>
Provision at the End of the Year	63,215	46,878	52,756
Cyclical Maintenance - Current	24,802	16,878	22,762
Cyclical Maintenance - Non current	38,413	30,000	29,994
	<u>63,215</u>	<u>46,878</u>	<u>52,756</u>

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

14. Finance Lease Liability

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	3,432		3,253
Later than One Year and no Later than Five Years	3,447		2,454
Future Finance Charges	(664)		(505)
	<u>6,215</u>	<u>-</u>	<u>5,202</u>
Represented by			
Finance lease liability - Current	3,005		2,909
Finance lease liability - Non current	3,210		2,293
	<u>6,215</u>	<u>-</u>	<u>5,202</u>

15. Funds Held for Capital Works Projects

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

2022	Opening Balances	Receipts from MoE	Payments		Closing Balances
	\$	\$	\$	\$	\$
LSC Space & Sports Shed	5,780	(132,117)	126,337		-
Outdoor Learning Environment	-	(20,000)	16,680		(3,320)
Cladding & Window Joinery Replacement	-	(149,094)	9,920		(139,174)
Electrical Works	-	(40,815)	37,526		(3,289)
Floor Coverings Replacement	-	(77,220)	59,751		(17,469)
Pool Reline, Pool Shed Replacement	-	(118,712)	11,800		(106,912)
Repair Fire Alarm Panel	-	(3,847)	4,275		428
Roofing Works	-	(28,312)	1,550		(26,762)
Security System Upgrade	-	(40,500)	41,508		1,008
Waste Water Systems, Carpark Upgrades	-	(115,000)	20,029		(94,971)
Toilet Vents Installation	-	(6,750)	380		(6,370)
Totals	5,780	(732,367)	329,756	-	(396,831)

Represented by:

Funds Held on Behalf of the Ministry of Education	(398,267)
Funds Receivable from the Ministry of Education	1,436

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
LSC Space & Sports Shed	4,550	(19,347)	20,577		5,780
					-
					-
					-
Totals	4,550	(19,347)	20,577	-	5,780

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	5,780

16. Related Party Transactions

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

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

17. Remuneration

Key management personnel compensation

Key management personnel of the School include all Board members and the Principal.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	2,525	2,785
<i>Leadership Team</i>		
Remuneration	122,134	119,260
Full-time equivalent members	1	1
Total key management personnel remuneration	124,659	122,045

There are 6 members of the Board excluding the Principal. The Board had held 9 full meetings of the Board in the year. The Board also has Finance (1 member) and Property (1 member) that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings 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:

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	110-120	110-120
Benefits and Other Emoluments	3-4	3-4
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1	1
	1	1

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

18. 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:

	2022 Actual \$0	2021 Actual \$0
Total	0	0
Number of People	0	0

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

- (a) \$200,000 contract for Outdoor Learning Environment to be completed in 2023, which will be fully funded by the Ministry of Education. \$20,000 has been received of which \$16,680 has been spent on the project to date; and
- (b) \$165,660 contract to have the Cladding & Window Joinery replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$149,094 has been received of which \$9,920 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (c) \$45,350 contract for Electrical Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,815 has been received of which \$37,526 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (d) \$85,800 contract to have the Floor Coverings replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$77,220 has been received of which \$59,751 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (e) \$245,000 contract to have the Pool Relined and the Pool Shed replaced as agent for the Ministry of Education. This project is fully funded by the Ministry and \$118,712 has been received of which \$11,800 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (f) \$4,275 contract for Fire Alarm Repair as agent for the Ministry of Education. This project is fully funded by the Ministry and \$3,847 has been received of which \$4,275 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (g) \$283,122 contract for Roofing Works as agent for the Ministry of Education. This project is fully funded by the Ministry and \$28,312 has been received of which \$1,550 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (h) \$45,000 contract for a Security System Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$40,500 has been received of which \$41,508 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (i) \$1,150,000 contract for Waste Water Systems and Car Park Upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry and \$115,000 has been received of which \$20,029 has been spent on the project to balance date. This project has been approved by the Ministry; and
- (j) \$7,500 contract for Toilet Vent Installation as agent for the Ministry of Education. The project is fully funded by the Ministry and \$6,750 has been received of which \$380 has been spent on the project to balance date. This project has been approved by the Ministry; and

(Capital commitments at 31 December 2021: \$5,780)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any contracts.

21. 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	590,760	140,615	97,671
Receivables	71,210	56,500	63,475
Total Financial assets measured at amortised cost	<u>661,970</u>	<u>197,115</u>	<u>161,146</u>

Financial liabilities measured at amortised cost

Payables	80,819	69,700	74,951
Finance Leases	6,216	3,442	5,202
Total Financial Liabilities Measured at Amortised Cost	<u>87,035</u>	<u>73,142</u>	<u>80,153</u>

22. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne and Hawkes Bay / Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The key impact for Kokopu School was the need for tree removal and remedial works. This will be funded by a capital works project.

23. Comparatives

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

BDO Northland
Assurance *BDO*

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KOKOPU SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

The Auditor-General is the auditor of Kokopu School (the School). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland 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 18, that comprise the statement of financial position as at 31 December 2022, 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 2022; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards, Reduced Disclosure Regime

Our audit was completed on 31 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

PARTNERS: Adelle Wilson Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the Kiwi Sport Statement, the Statement of Responsibility, the Analysis of Variance report and the list of Trustees, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

A handwritten signature in blue ink that reads 'Adelle Wilson'. The signature is written in a cursive, flowing style.

Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand



Kokopu School Analysis of Variance 2022

School Target 2022 - Writing

Strategic Aims		Achieving Amazing, Inspiring Things Together - Developing our Inspiring Teachers.																																																							
Annual Aims		1) Achieving amazing & inspiring things together: Students continue to grow their understanding of writing & gain a better phonetical understanding of spelling patterns. 2) Developing our inspiring teachers: Through Write That Essay, continue to deliver high-quality writing programs that make tangible differences to students learning. Establish a shared structured approach to spelling across the school.																																																							
Target		Overall lift writing achievement across the school. <ul style="list-style-type: none">As of Jan 2022, 71% of our students are achieving at their expected level for writing.Our target is for 80% of all students will be at or above for writing for 2022. (9% increase)Continued improvement with our targeted students particularly our year 5 and 6 students. Year 6, 44% At/Above. Year 5 62% At/Above.																																																							
Background Information & Baseline Data		Background and Baseline Data: In the last 2 years, after several years of concerning writing levels particularly with boys and Māori Students, the staff at Kokopu have undertaken professional development in the Write That Essay program (WTE). It has had significant positive effects on teaching skills and student’s achievement. Over 2020 and 2021 there was pleasing progress in writing using the Write That Essay program. In term 2 2020 only 39% of students were achieving At/Above. In term 4 of 2021 that had risen to 71%. In digging deeper, it is apparent that our year 5 and 6 2022 cohort achieve significantly lower than the overall school results. This cohort has been part of our target groups for the last 2 years and has shown accelerated progress.																																																							
		<table><tr><th>Year</th><th>Cohort 1</th><th>Cohort 2</th></tr><tr><td>2020</td><td>Year 4 - 36% At/Above</td><td>Year 3 - 37% At/Above</td></tr><tr><td>2021</td><td>Year 5 - 53% At/Above</td><td>Year 4 - 62% At/Above</td></tr><tr><td>2022</td><td>Year 6 -</td><td>Year 5 -</td></tr></table>	Year	Cohort 1	Cohort 2	2020	Year 4 - 36% At/Above	Year 3 - 37% At/Above	2021	Year 5 - 53% At/Above	Year 4 - 62% At/Above	2022	Year 6 -	Year 5 -																																											
Year	Cohort 1	Cohort 2																																																							
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2022	Year 6 -	Year 5 -																																																							
End of year 2021 results - Whole school																																																									
<table><tr><th>Year</th><th>W/Below</th><th>Below</th><th>At</th><th>Above</th><th>Total</th></tr><tr><td></td><td>%</td><td>%</td><td>%</td><td>%</td><td></td></tr><tr><td>YO</td><td></td><td>100%*</td><td></td><td></td><td>3</td></tr><tr><td>Y1</td><td></td><td>59%*</td><td>41%*</td><td></td><td>22</td></tr><tr><td>Y2</td><td>8%</td><td>8%</td><td>83%</td><td></td><td>12</td></tr><tr><td>Y3</td><td></td><td>31%</td><td>62%</td><td>8%</td><td>13</td></tr><tr><td>Y4</td><td>15%</td><td>23%</td><td>54%</td><td>8%</td><td>13</td></tr><tr><td>Y5</td><td>15%</td><td>31%</td><td>38%</td><td>15%</td><td>13</td></tr><tr><td>Y6</td><td>6%</td><td>17%</td><td>50%</td><td>28%</td><td>18</td></tr></table>		Year	W/Below	Below	At	Above	Total		%	%	%	%		YO		100%*			3	Y1		59%*	41%*		22	Y2	8%	8%	83%		12	Y3		31%	62%	8%	13	Y4	15%	23%	54%	8%	13	Y5	15%	31%	38%	15%	13	Y6	6%	17%	50%	28%	18		
Year	W/Below	Below	At	Above	Total																																																				
	%	%	%	%																																																					
YO		100%*			3																																																				
Y1		59%*	41%*		22																																																				
Y2	8%	8%	83%		12																																																				
Y3		31%	62%	8%	13																																																				
Y4	15%	23%	54%	8%	13																																																				
Y5	15%	31%	38%	15%	13																																																				
Y6	6%	17%	50%	28%	18																																																				

Y7	17%	8%	75%	12
Y8	11%	11%	78%	9
Total	8%	29%	56%	115
All	37%*		64%*	
No R1	29%		71%	

*NOTE: Year 0-1. Due to a teacher on sick leave in T4 2021 Assessment data could be inaccurate.

Whole School Target Group 2022:

27 Students who sit Below or at risk of Below. (Current school roll 110)

Target Students Years 1 - 8		Below		At		Total
		No	%	No	%	No
All	Male	8	57.1%	6	42.9%	<u>14</u>
	Female	6	46.2%	7	53.8%	<u>13</u>
	Total	14	51.9%	13	48.1%	<u>27</u>
Māori	Male	1	50.0%	1	50.0%	<u>2</u>
	Female	1	25.0%	3	75.0%	<u>4</u>
	Total	2	33.3%	4	66.7%	<u>6</u>
Pasifika	Male	0	0%	1	100.0%	<u>1</u>
	Female	1	100.0%	0	0%	<u>1</u>
	Total	1	50.0%	1	50.0%	<u>2</u>
NZ/European	Male	7	63.6%	4	36.4%	<u>11</u>
	Female	4	50.0%	4	50.0%	<u>8</u>
	Total	11	57.9%	8	42.1%	<u>19</u>

Year 5-6 Target Group (of most concern)

Year 5-6		Below		At		Total
		No	%	No	%	No
All	Male	4	100.0%	0	0%	<u>4</u>
	Female	3	42.9%	4	57.1%	<u>7</u>
	Total	7	63.6%	4	36.4%	<u>11</u>
Māori	Male	1	100.0%	0	0%	<u>1</u>
	Female	0	0%	1	100.0%	<u>1</u>

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<ul style="list-style-type: none">• All year 4-8 students used the WTE online tool as part of their programme.• Set of home help guides produced for home.	<p>New cohorts for tracking</p> <table><tr><th>Year</th><th>Cohort 3</th><th>Cohort 4</th></tr><tr><td>2022 (Mid-Year)</td><td>Year 4 - 50% At/Above</td><td>Year 3 - 42% At/Above</td></tr><tr><td>2022 (End of year)</td><td>Year 4 - 65% At/Above</td><td>Year 3 - 53% At/Above</td></tr></table> <p>Our analysis shows that students in the target group have had accelerated progress.</p> <p>This shows that they have kept up and made some gains on other students in their cohort. This is particularly pleasing as this group generally was not performing at the same learning rate as the rest of their cohort in the past.</p> <p>Students have made particularly pleasing progress on the length of their writing. This enables them to “pass” the first section of the WTE scorecards and move up a level.</p> <p>Improved moderation and understanding of WTE marking sheets continue to lift teacher capabilities in analysing assessments.</p> <p>The accuracy of assessment has continued to improve.</p> <p>We have shifted away from The Code to iDeal</p> <p>Funding for Ideal secured through RTLB service and resource purchased.</p> <p>Year 2 teacher underwent all PLD and course work.</p> <p>The new year 0-1 teacher tagged onto this as she was not able to enrol in the course.</p> <table><tr><th>BSLA Skills</th><th>Baseline</th><th>EOY</th><th>Difference</th></tr><tr><td>Phoneme Identity /10</td><td>7</td><td>9.7</td><td>+1.7</td></tr><tr><td>Letter Sound 1 /8</td><td>6</td><td>8</td><td>+2.0</td></tr><tr><td>Letter Sound 2 /18</td><td>10</td><td>15</td><td>+5.0</td></tr><tr><td>Phoneme Blending /12</td><td>6</td><td>8.6</td><td>+2.6</td></tr><tr><td>Phoneme Segmentation /12</td><td>6.1</td><td>6.6</td><td>+0.5</td></tr><tr><td>Average</td><td>7.02</td><td>9.58</td><td>11.8</td></tr></table>	Year	Cohort 3	Cohort 4	2022 (Mid-Year)	Year 4 - 50% At/Above	Year 3 - 42% At/Above	2022 (End of year)	Year 4 - 65% At/Above	Year 3 - 53% At/Above	BSLA Skills	Baseline	EOY	Difference	Phoneme Identity /10	7	9.7	+1.7	Letter Sound 1 /8	6	8	+2.0	Letter Sound 2 /18	10	15	+5.0	Phoneme Blending /12	6	8.6	+2.6	Phoneme Segmentation /12	6.1	6.6	+0.5	Average	7.02	9.58	11.8	<ul style="list-style-type: none">• Teachers moderated their assessments to make sure there is consistency in assessment judgements. Continued use of guidance sheets in addition to WTE levels.• Teachers participated in initial PLD in the implementation of “The Code” phonetical spelling program.• Introduction of Better Start literacy for year 2.
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		<p>Progress on writing length in the senior school can be put down to using the WTE online tool and the real-time feedback it gives to length and other writing focusses.</p> <p>The assessment guideline sheets created in 2020 are now fully utilised. These sheets assist teachers in making OTJ from their assessments.</p> <p>Initially we thought The Code was a program that was resourced but when trailing it teachers found it lacks resources and materials for teachers to improve their own practice. iDeal fills that gap and is a pick up and go program.</p> <p>We had positive growth in students’ achievement due to staff committing to the program and making positive shifts in their understanding of a phonics approach. Teachers say it takes a good 6 months to get the hang of the program and catch up their own understanding. We are looking forward to a full year of an interrupted program in 2023.</p>																																					

<p>COVID Disruption</p>	<p>Covid was a major interrupter in 2022 again. We predict that 30% of learning time was lost in term 1 and 2 due to students and teachers being in isolation.</p> <p>This disruption affected our mid-year data considerably and was disheartening for the teachers to see less than-normal growth.</p> <p>Our mid year writing stats showed that only 58% of students were writing at or above. At the same time in 2021 71% of students were at or above.</p>	<p>Teachers worked incredibly hard in the time they did have in terms 1 and 2. Extra at home learning was available.</p> <p>We were extremely pleased with the end of year results and this is down to the hard work of students, parents and teachers.</p>
<p>Evaluation</p> <ul style="list-style-type: none"> • WTE continues to been the most productive and valuable PLD. Personal writing skills have improved and this has increased staff confidence which has flowed onto students. • Staff will continue to participate in PLD and utilise the COL AST for coaching. • Teachers will continue developing their OTJ and assessment analysis skills through using our new SMS, PD during staff meetings. • Children have given positive feedback about the WTE online tool and we will continue to fully fund it next year for all year 5-8 students. • From the analysis of data, staff have decided that Write That Essay focuses for 2023 will be paragraph styles. • Full implementation of iDeal in years 4-8. • Full iDeal licences to be purchased • PLD Ideal. COL AST and LSC • Develop better assessment recording and analysis for BSLA in SMS • In all, writing is now well underway and improvements are steady. With these improvements, we are now confident that Write That Essay is fully implemented in our school and has become “the norm.” • As per our strategic plan, we will now start to shift our focus from WTE to other areas like Spelling and Phonics based systems. • New staff will need to be inducted into the WTE program and provided with PLD. 		

School Target 2022 - Maths

Strategic Aims	Achieving Amazing, Inspiring Things Together - Developing our Inspiring Teachers.
Annual Aims	<p>Achieving amazing & inspiring things together:</p> <ul style="list-style-type: none"> Students will have a special focus on basic facts so they have the foundational skills to base their learning on. Students will have a toolbox of reliable strategies for problem-solving. <p>Developing our inspiring teachers:</p> <ul style="list-style-type: none"> Teachers will implement a variety of basic facts programs and systems to increase foundational skills. Staff will investigate and improve their understanding of problem-solving strategies.
Target	<p>Basic Facts</p> <ol style="list-style-type: none"> Establish accurate assessment and consistent basic facts expectations and programs across the school. Overall, lift basic facts achievement across the school but in particular Year four from 56% at/Above to 70% At/Above. (14% increase) Improve Year 0-4 addition and subtraction BF and expand to include grouping, halving, doubling... Improve Year 6-8 multiplication skills from 47% At/Above to 70% At/Above. (23% increase) Improve Year 6-8 division skills from 27% At/Above to 50% At/Above. (23% increase) Empower and involve parents in supporting their child's learning at home. <p>Problem Solving Strategies</p> <ol style="list-style-type: none"> Establish a consistent understanding of the "best" strategies to teach that will improve student achievement and confidence. Increase student achievement, particularly years 7 and 8, through simplifying and consolidating reliable problem-solving strategies. 25% Below/W-Below to less than 15%. Empower and involve parents in supporting their child's learning at home.
Background Information & Baseline Data	<p>Background and Baseline Data:</p> <p>Over the last 2 years, it has become apparent, with the introduction of a SMS system, that the lack of basic facts skills is having an impact on student achievement in mathematics.</p> <p>There is also consensus from staff, students and families that the current approach to teaching problem solving can be confusing and complicated.</p> <p>Basic Facts</p> <p>It is clear that the assessments, or lack thereof, used in the school in the past has not tracked student BF progress accurately.</p> <p>Last year the senior school were introduced to a new basic facts test that focussed in on times tables and division. It provided good insight into gaps in understanding and ability in division especially. Division 27% At/Above. Multiplication 47% At/Above.</p> <p>This was also backed up in the IKAN test basic facts section that had only 53% of our students At/Above for their age.</p> <p>Division is a crucial step in developing strong mathematicians as students start to work in Levels 3 and 4 of the curriculum.</p> <p>Observation by teachers recognised that there is a lack of multiplicative, fractions, ratios and proportional understanding. These are directly linked to students' division skills.</p> <p>At the junior end, teachers have relied on the Jam assessment for basic facts data. This is very limited and has not enabled teachers to target specific learning.</p> <p>Even though the results look good on the surface, in understanding the limitations of the Jam test the results do not give a good overall understanding of BF at this level.</p>

Year 0-5 Jam Basic Facts

	S0-1	S2-3	S4	S5	W/Below	Below	At	Above	Total
Y1	100% (3)				0%	0%	100% (3)	0%	5% (3)
Y2	67% (14)	24% (5)	5% (1)	5% (1)	0%	0%	67% (14)	33% (7)	37% (21)
Y3	8% (1)	17% (2)	67% (8)	8% (1)	0%	8% (1)	17% (2)	75% (9)	21% (12)
Y4			11% (1)	89% (8)	0%	0%	11% (1)	89% (8)	16% (9)
Y5		11% (1)	33% (3)	56% (5)	0%	44% (4)	56% (5)	0%	16% (9)
Y6		33% (1)		67% (2)	33%	0%	67% (3)	0%	5% (3)
Total	32% (18)	16% (9)	23% (13)	30% (17)	0%	9% (5)	44% (25)	47% (27)	(57)

NOTE: Year 6 who were not able to complete the more advanced senior BF test.

Year 6-8 Multiplication

	0-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	81-90	91-100	W/Below	Below	At	Above	Total
Y6			9% (1)		18% (2)	18% (2)	18% (2)		27% (3)	9% (1)	9%	55% (6)	36% (4)	0%	29% (11)
Y7				6% (1)	6% (1)		6% (1)	25% (4)	13% (2)	44% (7)	6%	50% (8)	44% (7)	0%	42% (16)
Y8			9% (1)				9% (1)		18% (2)	64% (7)	9%	27% (3)	64% (7)	0%	29% (11)
Total			5% (2)	3% (1)	8% (3)	5% (2)	11% (4)	11% (4)	18% (7)	39% (15)	8%	45% (17)	47% (18)	0%	(38)

Year 6-8 Division

	0-10	11-20	21-30	31-40	41-50	51-60	61-70	71-80	81-90	91-100	W/Below	Below	At	Above	Total
Y6	45% (5)	18% (2)	9% (1)			9% (1)	9% (1)			9% (1)	73% (8)	18% (2)	9% (1)	0%	29% (11)
Y7	19% (3)	6% (1)		13% (2)	6% (1)		13% (2)	6% (1)	6% (1)	31% (5)	38% (6)	31% (5)	31% (5)	0%	42% (16)
Y8	9% (1)		9% (1)		9% (1)		27% (3)	9% (1)	9% (1)	27% (3)	27% (3)	45% (5)	27% (3)	0%	29% (11)
Total	24% (9)	8% (3)	5% (2)	5% (2)	5% (2)	3% (1)	16% (6)	5% (2)	5% (2)	24% (9)	45% (17)	32% (12)	24% (9)	0%	(38)

Problem Solving/Strategy

At Kokopu School there is a concern from teachers that students are struggling with the complexity of problem-solving strategies suggested by the Numeracy Project.
Students struggle to name and use some of these complex strategies and it is implied that simpler strategies are not valid ways to answer questions.
We would like to simplify the process and come to a common understanding of what is a priority and what can wait or put to one side for more expert learners.

GloSS

	S0	S1	S2	S3	S4	S5E	S5	S6E	S6	S7E	S7	S8E	S8	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y4						40% (2)	40% (2)		20% (1)					0%	0%	80% (4)	20% (1)	10% (5)
Y5						17% (1)	50% (3)	17% (1)			17% (1)			0%	0%	67% (4)	33% (2)	13% (6)
Y6						10% (1)	50% (5)	30% (3)			10% (1)			0%	10%	80% (8)	10% (1)	21% (10)
Y7						13% (2)	13% (2)	38% (6)	13% (2)	13% (2)	6% (1)	6% (1)		0%	25%	50% (8)	25% (4)	33% (16)
Y8						18% (2)		9% (1)		27% (3)	27% (3)		18% (2)	0%	27%	55% (6)	18% (2)	23% (11)
Total pupils						17% (8)	25% (12)	23% (11)	6% (3)	10% (5)	13% (6)	2% (1)	4% (2)	0%	17%	63% (30)	21% (10)	(48)

Outcomes (What happened?)

- Target group identified and monitored through Etap

Reasons for Variance (Why did it happen?)

Capturing data better in Etap allows us to monitor trends and patterns in learning.

- Two staff meeting dedicated to looking at what we currently do and the assessment tools we use.
- Discussions about the positives and negatives of what we have.
 - Junior testing does not offer enough information
 - Currently only collecting JAM/IKAN data and a timetables test for seniors
 - Lack of direction on what we should be learning.

The IKAN and JAM are allrounder tests that don't dig deep into understanding of learning areas. They are meant to be a snapshot.
From time to time

Teachers underwent PLD and investigate basic facts links to the curriculum and what is considered age-appropriate learning. Teachers to investigated a variety of basic facts programs or resources that link to the NZC and implement them in class.	<ul style="list-style-type: none">Teachers looked into the NZC and Numeracy Project for guidance including the old documents and found little to none.This was a surprise and so staff looked at the numeracy guidelines and found a variety of resources created by organisations but no clear links to the NZC. Including Core Educations, Twinkle and un-named resources off other school’s websites.From this, teachers took the best from all of these and put them into a Kokopu BF matric.This was added to the Kokopu Curriculum folder	<ul style="list-style-type: none">Some home learning resources produced and shared with parents.School website home help area updated.www.maths.prototec.co.nz was a particularly helpful resource for parents.	The lack of detail in the NZC was a surprise and is challenge for all teachers. The realisation of this and that our teaching was based on what individual teachers thought was best was a catalyst for creating a more detailed matric based on the different resources we could find.																																																											
Teacher plan for how BF can be encouraged to be used at home.																																																														
Student progress was monitored. Analyse end of year basic facts data.	<p>Baseline data from 2021</p> <p>Assessment was carried out mid and end of year.</p> <p>Teachers and BOT analysed the data and observed positive improvement in achievement. See below.</p> <div><div><p>Multiplication Results</p><table><tr><th></th><th>T4 2021</th><th>T2 2022</th><th>T4 2022</th></tr><tr><td>At</td><td>54</td><td>58</td><td>69</td></tr><tr><td>Below</td><td>42</td><td>32</td><td>25</td></tr><tr><td>Well below</td><td>4</td><td>10</td><td>6</td></tr></table></div><div><p>Division Results</p><table><tr><th></th><th>T4 2021</th><th>T2 2022</th><th>T4 2022</th></tr><tr><td>At</td><td>33</td><td>42</td><td>88</td></tr><tr><td>Below</td><td>29</td><td>26</td><td>26</td></tr><tr><td>Well below</td><td>38</td><td>32</td><td>20</td></tr></table></div></div>		T4 2021	T2 2022	T4 2022	At	54	58	69	Below	42	32	25	Well below	4	10	6		T4 2021	T2 2022	T4 2022	At	33	42	88	Below	29	26	26	Well below	38	32	20																													
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	<table><tr><th>T4 2022</th><th>Well Below</th><th>Below</th><th>At</th><th>Total</th></tr><tr><td>Y5</td><td>8% (1)</td><td>54% (7)</td><td>38% (5)</td><td>25% (13)</td></tr><tr><td>Y6</td><td>10% (1)</td><td>40% (4)</td><td>50% (5)</td><td>20% (10)</td></tr><tr><td>Y7</td><td>0%</td><td>15% (3)</td><td>85% (17)</td><td>39% (20)</td></tr><tr><td>Y8</td><td>13% (1)</td><td>0%</td><td>88% (7)</td><td>16% (8)</td></tr><tr><td>Total pupils</td><td>6% (3)</td><td>25%(13)</td><td>69%(35)</td><td>(51)</td></tr></table>	T4 2022	Well Below	Below	At	Total	Y5	8% (1)	54% (7)	38% (5)	25% (13)	Y6	10% (1)	40% (4)	50% (5)	20% (10)	Y7	0%	15% (3)	85% (17)	39% (20)	Y8	13% (1)	0%	88% (7)	16% (8)	Total pupils	6% (3)	25%(13)	69%(35)	(51)	<table><tr><th>T4 2022</th><th>Well Below</th><th>Below</th><th>At</th><th>Total</th></tr><tr><td>Y5</td><td>50%(6)</td><td>33%(4)</td><td>17%(2)</td><td>24%(12)</td></tr><tr><td>Y6</td><td>20%(2)</td><td>50%(5)</td><td>30%(3)</td><td>20%(10)</td></tr><tr><td>Y7</td><td>5%(1)</td><td>20%(4)</td><td>75%(15)</td><td>40%(20)</td></tr><tr><td>Y8</td><td>13%(1)</td><td>0%</td><td>88%(7)</td><td>16%(8)</td></tr><tr><td>Total pupils</td><td>20%(10)</td><td>26%(13)</td><td>54%(27)</td><td>(50)</td></tr></table>	T4 2022	Well Below	Below	At	Total	Y5	50%(6)	33%(4)	17%(2)	24%(12)	Y6	20%(2)	50%(5)	30%(3)	20%(10)	Y7	5%(1)	20%(4)	75%(15)	40%(20)	Y8	13%(1)	0%	88%(7)	16%(8)	Total pupils	20%(10)	26%(13)	54%(27)	(50)
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	<p>Multiplication Positives</p> <ul style="list-style-type: none"> • There has been a 11% increase in At from Term 2. 58% - 69% • 88% of year 8s are At. • 85% of year 7s are At. • Year 6 have improved by 28%. • No year 7s are well below. <p>Multiplication Negative</p> <ul style="list-style-type: none"> • 62% of year 5 are Below or Well Below. • 50% of year 6 are Below or Well Below 	<p>Division Positives</p> <ul style="list-style-type: none"> • There has been a 12% increase in At from Term 2. 42% - 54% • 88% of year 8s are At. • 75% of year 7s are At. • There has been a noticeable shift in Well Below in year 5-6. <p>Division Negative</p> <ul style="list-style-type: none"> • 83% of year 5 are Below or Well Below. • 70% of year 6 are Below or Well Below
Teachers to undergo PLD and investigate Problem-solving strategies and links to the curriculum.	<ul style="list-style-type: none"> • Dropped due to COVID disrupting to PLD timeline. 	
Create a shared understanding of priority strategies and pathways throughout the class programs.	<ul style="list-style-type: none"> • Dropped due to COVID disrupting to PLD timeline. 	
Evaluation		
<ul style="list-style-type: none"> • Overall, even with COVID disruption, the target results were positive • Increased achievement across the school. • Improved clarity for staff on next steps and learning progressions • Parents did receive home help assistance but this will need to continue into the future • Next steps include consolidating the assessment methods and clarifying what tests we are going to use going forward. • Learning about the new NZC maths will be a focus next year. It will be interesting to see if there is more clarity and detail in the new curriculum. 		

Kokopu School

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Kiwisport Statement

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$1654.26 (excluding GST). The funding was spent on gymnastics (\$1620.00 excluding GST) for year 1 to year 8 students and (\$139.21 excluding GST) for sports equipment, balls, scooter boards, throwing bags etc. so children can participate in athletic activities within the school. The number of students participating in these organised sporting activities increased from *00% to 100%* of the school roll.