

BOULCOTT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019



Ministry Number:	2813
Principal:	Stu Devenport
School Address:	Boulcott Street, Lower Hutt, 5010
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BOULCOTT SCHOOL

Annual Report - For the year ended 31 December 2019

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Boulcott School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

Deena Anderson

Full Name of Board Chairperson



Signature of Board Chairperson

29/5/2020

Date:

Stuart Derenport

Full Name of Principal



Signature of Principal

29/05/2020

Date:

Boulcott School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue				
Government Grants	2	2,718,823	2,607,115	2,564,132
Locally Raised Funds	3	109,465	44,680	102,874
Interest Earned		10,825	9,000	13,663
		<u>2,839,113</u>	<u>2,660,795</u>	<u>2,680,670</u>
Expenses				
Locally Raised Funds	3	55,050	-	30,803
Learning Resources	4	1,991,487	1,926,675	1,926,682
Administration	5	150,500	142,881	130,651
Property	6	644,686	612,172	584,970
Depreciation	7	48,490	-	50,801
		<u>2,890,213</u>	<u>2,681,728</u>	<u>2,723,908</u>
Net Surplus / (Deficit) for the year		(51,100)	(20,933)	(43,238)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(51,100)</u>	<u>(20,933)</u>	<u>(43,238)</u>

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

Boulcott School

Statement of Changes in Net Assets/Equity For the year ended 31 December 2019

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Balance at 1 January	400,330	400,330	439,094
Total comprehensive revenue and expense for the year	(51,100)	(20,933)	(43,238)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	10,703	-	4,474
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-
Equity at 31 December	359,933	379,397	400,330
Retained Earnings	359,933	379,397	400,330
Reserves	-	-	-
Equity at 31 December	359,933	379,397	400,330

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.

Boulcott School

Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	36,912	29,397	94,055
Accounts Receivable	9	124,207	101,500	105,585
Prepayments		2,627	4,500	4,423
Inventories	10	5,227	5,000	4,873
Investments	11	283,925	290,000	287,645
		452,898	430,397	496,581
Current Liabilities				
GST Payable		14,753	13,000	12,830
Accounts Payable	13	160,829	146,500	145,695
Revenue Received in Advance	14	-	1,500	1,566
Provision for Cyclical Maintenance	15	91,458	70,000	71,660
Finance Lease Liability - Current Portion	16	7,583	-	-
Funds held for Capital Works Projects	17	-	-	38,800
		274,623	231,000	270,552
Working Capital Surplus/(Deficit)		178,275	199,397	226,029
Non-current Assets				
Property, Plant and Equipment	12	215,628	210,000	206,452
		215,628	210,000	206,452
Non-current Liabilities				
Provision for Cyclical Maintenance	15	16,056	30,000	32,151
Finance Lease Liability	16	17,914	-	-
		33,970	30,000	32,151
Net Assets		359,933	379,397	400,330
Equity		359,933	379,397	400,330

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

Boulcott School

Statement of Cash Flows

For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		641,071	561,348	559,402
Locally Raised Funds		103,982	44,614	101,125
Goods and Services Tax (net)		1,923	170	(33,172)
Payments to Employees		(445,216)	(366,203)	(377,269)
Payments to Suppliers		(304,289)	(252,933)	(317,984)
Cyclical Maintenance Payments in the year		(9,000)	(15,811)	(9,475)
Interest Received		10,932	8,860	14,062
Net cash from / (to) the Operating Activities		(597)	(19,955)	(62,312)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(29,181)	(3,548)	(45,392)
Purchase of Investments		3,720	(2,355)	(37,645)
Net cash from / (to) the Investing Activities		(25,461)	(5,903)	(83,036)
Cash flows from Financing Activities				
Furniture and Equipment Grant		10,703	-	4,474
Finance Lease Payments		(2,989)	-	-
Funds Held for Capital Works Projects		(38,800)	(38,800)	(75,942)
Net cash from Financing Activities		(31,086)	(38,800)	(71,468)
Net increase/(decrease) in cash and cash equivalents		(57,144)	(64,658)	(216,815)
Cash and cash equivalents at the beginning of the year	8	94,056	94,055	310,871
Cash and cash equivalents at the end of the year	8	36,912	29,397	94,056

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

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Boulcott School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (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 reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 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".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 26.

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 expenditure 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.

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 12.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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. 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.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These 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.

Other Grants

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 recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

e) 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.

f) 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. No Finance Leases are held by the School.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

i) Inventories

Inventories are consumable items held for sale and comprise 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.

j) 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.

k) 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 to buildings owned by the Crown 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.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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 to Crown Owned Assets	10–20 years
Furniture and equipment	3–10 years
Information and communication technology	3–5 years
Library resources	10% Diminishing value

l) 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 or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. It's fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

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.

m) 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. 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.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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.

n) 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.

o) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

p) Revenue Received in Advance

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

The School holds sufficient funds to enable the refund of grants, should the School be unable to provide the services to which they relate.

q) 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 Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

r) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

s) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, funds held for capital works, and investments. All of these financial assets, except for investments that are shares, are categorised as "amortised cost" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "fair value through profit or loss" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

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 at the start of the year.

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.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

2. Government Grants

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	484,798	465,255	457,724
Teachers' salaries grants	1,612,730	1,600,000	1,550,062
Use of Land and Buildings grants	469,255	450,000	442,641
Other MoE Grants	147,536	91,860	113,705
Other government grants	4,504	-	-
	2,718,823	2,607,115	2,564,132

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations - Families	38,126	40,000	40,894
Donations - Other	19,418	-	20,243
Fundraising	7,129	-	5,093
Grants	3,042	-	9,391
Trading	337	4,680	155
Activities	41,413	-	27,098
	109,465	44,680	102,874
Expenses			
Activities	55,050	-	30,803
	55,050	-	30,803
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	54,415	44,680	72,071

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	37,603	30,650	33,125
Information and communication technology	15,559	23,825	26,368
Extra-curricular activities	363	500	1,212
Library resources	2,840	2,000	2,229
Employee benefits - salaries	1,909,540	1,845,000	1,836,715
Staff development	25,582	24,700	27,032
	1,991,487	1,926,675	1,926,682

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

5. Administration

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,379	6,379	6,195
Board of Trustees Fees	5,905	6,000	6,405
Board of Trustees Expenses	12,654	11,950	8,052
Communication	3,239	3,920	3,717
Consumables	10,113	10,500	7,285
Operating Lease	4,102	-	2,566
Other	10,465	14,470	5,134
Employee Benefits - Salaries	86,506	82,000	83,916
Insurance	7,662	7,662	7,382
Service Providers, Contractors and Consultancy	3,475	-	-
	150,500	142,881	130,651

6. Property

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	16,692	15,500	16,149
Consultancy and Contract Services	57,444	50,872	51,974
Cyclical Maintenance Provision	12,703	12,000	3,458
Grounds	2,541	4,300	4,455
Heat, Light and Water	17,356	16,000	16,703
Rates	1,341	1,000	1,084
Repairs and Maintenance	13,350	17,000	10,803
Use of Land and Buildings	469,255	450,000	442,641
Security	4,185	5,500	5,373
Employee Benefits - Salaries	49,819	40,000	32,330
	644,686	612,172	584,970

The use of land and buildings figure represents 8% 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. Depreciation

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	3,376	-	4,267
Furniture and Equipment	24,631	-	27,386
Information and Communication Technology	16,126	-	19,082
Leased Assets	4,351	-	-
Library Resources	6	-	67
	48,490	-	50,801

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

8. Cash and Cash Equivalents

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	173	250	242
Bank Current Account	35,986	28,847	93,556
Bank Call Account	753	300	258
Cash and cash equivalents for Cash Flow Statement	36,912	29,397	94,055

9. Accounts Receivable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Receivables from the Ministry of Education	3,916	-	4,233
Interest Receivable	1,253	1,500	1,360
Teacher Salaries Grant Receivable	119,038	100,000	99,992
	124,207	101,500	105,585
Receivables from Exchange Transactions	1,253	1,500	1,360
Receivables from Non-Exchange Transactions	122,954	100,000	104,225
	124,207	101,500	105,585

10. Inventories

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
School Uniforms	5,227	5,000	4,873
	5,227	5,000	4,873

11. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	283,925	290,000	287,645

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	35,637	-	-	-	(3,376)	32,261
Furniture and Equipment	149,232	14,815	-	-	(24,631)	139,416
Info and Comm. Technology	21,538	14,366	-	-	(16,126)	19,778
Leased Assets	-	28,486	-	-	(4,351)	24,135
Library Resources	44	-	-	-	(6)	38
Balance at 31 December 2019	206,452	57,667	-	-	(48,490)	215,628

The net carrying value of equipment held under a finance lease is \$24,135 (2018: \$nil).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	290,803	(258,542)	32,261
Furniture and Equipment	430,691	(291,275)	139,416
Information and Communication	158,613	(138,835)	19,778
Leased Assets	28,486	(4,351)	24,135
Library Resources	668	(630)	38
Balance at 31 December 2019	909,261	(693,633)	215,628

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	39,904	-	-	-	(4,267)	35,637
Furniture and Equipment	151,047	25,570	-	-	(27,386)	149,232
Info and Comm. Technology	20,799	19,821	-	-	(19,082)	21,538
Library Resources	111	-	-	-	(67)	44
Balance at 31 December 2018	211,861	45,392	-	-	(50,801)	206,452

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	290,803	(255,166)	35,637
Furniture and Equipment	415,876	(266,644)	149,232
Information and Communication Technology	144,247	(122,709)	21,538
Library Resources	668	(624)	44
Balance at 31 December 2018	851,594	(645,142)	206,452

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

13. Accounts Payable

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operating creditors	29,790	20,500	20,549
Accruals	6,379	7,500	7,451
Employee Entitlements - salaries	119,038	112,000	111,425
Employee Entitlements - leave accrual	5,622	6,500	6,270
	<u>160,829</u>	<u>146,500</u>	<u>145,695</u>
Payables for Exchange Transactions	155,207	140,000	139,425
Payables for Non-exchange Transactions	5,622	6,500	6,270
	<u>160,829</u>	<u>146,500</u>	<u>145,695</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Fundraising and Grant for Camp March 2019	-	1,500	1,566
	<u>-</u>	<u>1,500</u>	<u>1,566</u>

15. Provision for Cyclical Maintenance

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	103,811	97,000	109,828
Increase/ (decrease) to the Provision During the Year	16,200	12,000	3,458
Adjustment to the Provision	(3,497)	-	-
Use of the Provision During the Year	(9,000)	(9,000)	(9,475)
Provision at the End of the Year	<u>107,514</u>	<u>100,000</u>	<u>103,811</u>
Cyclical Maintenance - Current	91,458	70,000	71,660
Cyclical Maintenance - Term	16,056	30,000	32,151
	<u>107,514</u>	<u>100,000</u>	<u>103,811</u>

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

16. Finance Lease Liability

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

	2019 Actual \$	2019 (Unaudited) \$	2018 Actual \$
No Later than One Year	7,583	-	-
Later than One Year and no Later than Five Years	17,914	-	-
	25,497	-	-

17. 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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block G Cladding	<i>completed</i>	38,800	(57)	(38,743)	-	-
Block G Room 11 Refurb	<i>completed</i>	-	33,070	(33,134)	64	-
Totals		38,800	33,013	(71,877)	64	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Block G Cladding	<i>in progress</i>	-	40,000	(1,200)	-	38,800
Special Needs Fencing	<i>completed</i>	5,251	(402)	(4,849)	-	-
Room 6 and 7 Refurbishment	<i>completed</i>	109,491	7,903	(117,393)	-	-
Totals		114,742	47,501	(123,442)	-	38,800

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

18. 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.

19. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	5,905	6,405
Full-time equivalent members	0.41	0.58
<i>Leadership Team</i>		
Remuneration	508,733	482,284
Full-time equivalent members	5.0	5.0
Total key management personnel remuneration	514,638	488,689
Total full-time equivalent personnel	5.41	5.58

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings. It also includes the time taken for the Board Treasurer to undertake Accounting Services during the year including completing GST returns and the Annual Report.

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	120 - 130
Benefits and Other Emoluments	2 - 3	0 - 10

Other Employees

There were no other employees with remuneration greater than \$100,000 (2018: nil).
The disclosure for 'Other Employees' does not include remuneration of the Principal.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2019 Actual	2018 Actual
Total	\$12,300	\$0
Number of People	1	0

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has no capital commitments.
(Capital commitments at 31 December 2018: \$50,168).

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following

(a) various operating leases for computer equipment

	2019 Actual	2018 Actual
	\$	\$
No later than One Year	1,474	6,348
Later than One Year and No Later than Five Years	-	2,501
	1,474	8,848

23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2019

24. 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	36,912	29,397	94,055
Receivables	124,207	101,500	105,585
Investments - Term Deposits	283,925	290,000	287,645
Total Financial assets measured at amortised cost	445,044	420,897	487,286

Financial liabilities measured at amortised cost

Payables	160,829	146,500	145,695
Finance Leases	25,497	-	-
Total Financial Liabilities Measured at Amortised Cost	186,326	146,500	145,695

25. Events After Balance Date

On 11 March 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on 18 May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

26. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 11 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

BOULCOTT SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2019

Name	Position	How position on Board gained	Occupation	Term expired / expires
Deena Anderson	Chairperson	Re-elected 2019		May 2022
Stu Devenport	Principal	Appointed	Principal	
Holly Hughes	Staff Rep	Re-elected 2019	Teacher	May 2022
Kai Khaw	Parent Rep	Co-opted 2016 & elected 2019		May 2019
Glen Goad	Parent Rep	Co-opted 2016 & elected 2019		May 2022
Nicky Sievert	Parent Rep	Elected 2019		May 2022
Andreas Heuser	Parent Rep	Elected 2019		May 2019
Pania Dewes	Parent Rep	Co-opted June 2019		July 2020
Shaun Richardson	Parent Rep	Co-opted June 2019		March 2020
Payl Martin	Chairperson	Re-elected 2016		May 2019
Tracey Joe	Parent Rep	Elected 2016, Co-opted June 2019		September 2019
Nic Olivier	Parent Rep	Elected 2016		May 2019
David Cody	Parent Rep	Elected 2016		May 2019

BOULCOTT SCHOOL

Kiwisport Funding

For the year ended 31 December 2019

Kiwisport is a Government funding initiative to support student participation in organised sport.

In 2019 the School received funding of \$5,131 (2018: \$4,758) to increase our student participation in organised sport.

This funding was used to:

- 1) Subsidise the School's Learn to Swim programmes, taught by qualified swimming coaches at Naenae Pool.
- 2) Employ staff to facilitate the co-ordination of sports teams, liaise with parents, coaches, managers and outside agencies to promote involvement in sport.
- 3) Purchase sports equipment to provide educational activities outside the classroom and allow students to participate in sports events.

Kiwisport funding does not cover these costs in their entirety, however it goes some way towards helping co-ordinate student involvement and participation in sport at Boulcott School. The Board of Trustees covers the remainder of the costs.

Independent auditor's report

To the readers of the financial statements of Boulcott School for the year ended 31 December 2019

The Auditor-General is the auditor of Boulcott School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, 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, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2019, and
 - its financial performance and its cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 29/05/2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 25 on page 20 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 of Trustees 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 of Trustees is responsible for the other information. The other information comprises the information included on pages 21 to 22, and pages 27 onwards but does not include the financial statements, and our auditor's report thereon.

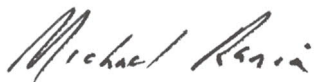
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 (Revised): 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.



Michael Rania | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

BOULCOTT SCHOOL ANNUAL REPORT on the 2019 School Year

It is a pleasure to share my third Annual Report as Principal of Boulcott School.

1. School Organisation and Roll:

The school continued its teaching team structure with 3 syndicates; Junior (Y1&2) Middle (Y3&4) & Senior (Y5&6). The Junior team was made up of 7 classes by the end of the year and was led by our new team leader, Karen Clements. The Middle team was led by Associate Principal Jo Lock and consisted of 4 classes. The Senior team had 5 classes and was led by Team Leader, Melissa Coton. The SENCO role was led by Deputy Principal, Jodi Mitchell. All members of the leadership team lead the teaching and learning of their areas.

The continued enforcement of the school's enrolment scheme and zone limited the number of children able to start at Boulcott School. Boulcott School's roll still reached 382 by the end of the academic year (the roll was 371 at the same time 2018, 371 in 2017, 376 in 2016, 372 in 2015, 376 in 2014 and 301 in 2013).

Class sizes were maintained at or under 30 for Year 3-6 students and under 22 for Year 1-2 students. The school was open for 388 half days.

2. Personnel:

We had several changes to our teaching staff in 2019 due to staff departing mostly on maternity leave. There were changes to our leadership team also. Holly Hughes stepped down from her role as Middle Syndicate Leader at the end of 2018 and took a teaching position in the Senior Syndicate. Jo Lock our Associate Principal, moved to leading the Middle syndicate with a new team of teachers (some existing staff moving within the school and one new member).

Karen Clements moved into a leadership role, leading the Junior School. Melissa Coton continued in her role as Senior Syndicate leader.

Darlene Avia, Craig Beer and Luke Dentice were appointed as full time teachers for 2019.

Fiona Ranchod returned from maternity leave and took up the Reading Recovery position. Ruth Olds continued her role as our Gifted and Talented teacher, which was rebranded as Pumanawa. This position is a fully funded BoT position.

With the arrival of several new students with high behaviour needs, 2 new Teacher Aides was appointed; Hannah Watkins and Angus Unsworth.

The quality teachers who joined the Boulcott School staff have ensured that programme delivery and high student achievement levels continued for students.

3. Staff and Curriculum Development:

In 2019, staff continued to focus their professional development in the areas of maths which was led by Melissa Coton. All staff members received up-skilling in maths teaching and assessment techniques, moderation and the motivation of reluctant writers.

Professional development was also provided in Inquiry Learning. Much of our initiatives were from Inquiry teaching expert, Kath Murdoch.

Chris Rowan also provided professional development to the teaching staff on effective coaching practises.

The school also embarked on our first year of PB4L development which was led by Jodi Mitchell. A PB4L was established, including Craig O-Connell, Corrina Rayson, Karen Henry, Leigh McGregor and Luke Dentice.

4. Variance Report:

The Ministry of Education's planning and reporting procedures require that schools include a report on areas of variance between what was planned and what was achieved in developments each year. Boulcott School's variance report for the 2019 school year is attached.

5. Governance:

The Board of Trustees continued their final year of governance. Below are our Board members for the first half of the year and their portfolios:

- Paul Martin: Board Chair
- Tracey Joe: Finance
- Kai Khaw: Secretary/Property
- Nic Olivier: Property
- Deena Anderson: Home & School, Grants
- Glenn Goad: Summerset liaison
- Holly Hughes: Staff representative

In June we held our tri-annual Board Election with a positive result. We now have a mixture of experienced and new members of the Board. Below are our new representatives.

- Deena Anderson: Board Chair
- Andreas Heuser: Finance
- Kai Khaw: Secretary/Property
- Nicky Sievert: Property & Communication
- Glenn Goad: Summerset liaison
- Holly Hughes: Staff representative
- Shaun Richardson (co-opted): After School Care
- Pania Dewes (co-opted): Treaty of Waitangi

The full Board met ten times on publicly notified occasions during the 2019 school year along with additional times. The Board continued its prudent governance role on behalf of the school community.

The Board of Trustees updated the School Charter, strategic goals, annual targets and development plans for 2019. All planning and reporting requirements by the Ministry of Education were completed.

Reviews of school policies and their implementation followed the School Docs review schedule. School information and promotions continued to be communicated via the school website, Facebook page and newsletter.

The Board of Trustees were greatly supported by the Home and School Association whose various fundraising events led to the generous donation to the BOT for school purchases.

2019 also saw the establishment of our Parent Whanau Rōpū, a collection of parents focused on fundraising for new kapa haka uniforms for our students. A wonderful initiative was introducing school hoodies for our school community to wear.

6. Students Achievements and Successes:

The learning needs of our students are central to all programmes and operations of the school. The annual academic review shows that learning programmes allow students to achieve to a high standard in all academic areas. Student achievement data was presented regularly to the Board.

Individual and small group assistance programmes were provided through learning support programmes and teacher aide support to targeted individuals. In class enrichment and small group extension programmes were provided to able students in maths, literacy/thinking skills, leadership and writing.

Academic/Cultural: Following the pattern from previous years, our students achieved highly as evidenced by: results in reading prose testing, PAT/AsTTle assessments and quality written language samples. Good skill levels and problem solving displayed in mathematics.

High standard of art/craft work displayed in classrooms, corridors and the foyer.

Student leadership skills were promoted with opportunities given to children to act as House Captains, Environmental Captains, Peer Mediators and Councillors. This year we also introduced Sports Ambassadors and Office Assistants to the leadership portfolios.

This year saw several community events at Boulcott School. The first being our Summer Gala which fundraised around \$25,000 for the school. We also hosted Matariki celebrations and a 'Spring into Art' art exhibition.

A formal prize giving recognising student success was held.

A successful Year 6 leavers' celebration evening was held in the last week of the school year. This event recognised the contribution and service the Year 6 students had made to the school during 2019.

Our Senior students were involved in several new extension opportunities in 2018, including Mathswell Competition, Tournament of Minds and EPRO8 problem solving competition.

Sporting/Cultural: In netball, rugby, touch rugby, water polo, cricket, soccer, basketball, swimming and cross country. Our teams competed with distinction.

The school was represented in all local inter school sporting events and an appreciative note of thanks goes to teachers and parents who gave so generously of their time to help coach/manage our teams.

Children participated in selected extracurricular activities including: choir, Kapa haka and music tuition groups. The choir performed in a massed school choir at ArtSplash and the Kapa haka performed at a celebration night and at an interschool cultural sharing celebration - Polyfest.

Boulcott School staff acknowledge the hard work of the Board of Trustees and the support and partnership offered in advancing the learning opportunities for children at Boulcott School.

This report has been compiled by:



Stu Devenport
Principal



Deena Anderson
Board Chairperson

Analysis of Variance Reporting



School Name:	Boulcott School	School Number: 2813
Strategic Aim:	A student-centred, future focused, culturally responsive curriculum.	
Annual Aim:	<ol style="list-style-type: none"> 1. Develop and implement a localised curriculum to meet the needs of all students with a focus on Maths and Literacy. 2. Explore and develop knowledge and practice of the new Digital Technologies Curriculum. 3. Develop and implement a sound Inquiry Learning model throughout the school that focuses on student centred learning & enhances collaboration. 	
Target:	<ol style="list-style-type: none"> 1. Created a draft localised curriculum. 2. Provide professional development to staff on the new Digital Technologies Curriculum 3. Created and implement a schoolwide Inquiry model and improve teacher capability in delivering an inquiry programme in their classrooms. 	
Baseline Data:	Our current localised curriculum is outdated and is unfamiliar to many of our new teachers. The Digital Technologies Curriculum is a new initiative from the Ministry of Education which is required to be fully implemented by 2020. There are varied levels of abilities and confidence in delivery this new curriculum for our teachers. We commenced our journey of Inquiry Learning in 2018 and further development is necessary for full implementation.	

Analysis of Variance Reporting

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Establish a Curriculum Design Team to continue this work, focusing on development in Literacy, Numeracy & Inquiry Utilise the MoE Curriculum Design Tool to guide us in this process Provide professional development to teaching staff on learning progressions in Literacy & Numeracy based on the NZ Curriculum Levels Continue to embed Kath Murdoch's Learning Assets into classroom practice to support our Inquiry development. Provide professional development to staff on the new Digital Technologies (DT) curriculum to ensure teachers are ready for implementation in 2020 Continue to share ways of utilising ipads, chromebooks and laptops throughout the school to enhance of student learning Provide information evenings to families on internet safety and how we utilise technology in the classroom Share and encourage the implementation of effective 	<p>A draft localised curriculum has been created through the efforts of the Curriculum Design Team. This has been through a consultation process with staff and also our Board of Trustees. The Curriculum Design Team utilised MoE Curriculum design tools.</p> <p>The team along with the Senior Leadership Team (SLT) also started exploring the Coherent Pathways model which has been valuable to start a discussion on benchmarks of student learning as students move through the school.</p> <p>The teachers are now using Kath Murdoch's Inquiry Model to support their Inquiry programme in the classroom. We have also started exploring Kath's Learning Assets and teachers have started unpacking these assets with students to varying degree.</p> <p>Lisa Hassell facilitated several teacher hui's on sharing planning of Inquiry Learning she provided her expertise to teaching teams on streamlining planning processes which focused on allowing for more student voice.</p>	<p>The success of the development of the localised curriculum was due to the establishment of the Curriculum Design Team (CDT) that meet regularly in the second half of the year. Tasks were allocated and distributed throughout the team which was made up of experienced classroom practitioners from across the school. We then also allowed time for the CDT to work with the SLT to finalise important key points of the document. The draft document is something that many of the team are incredibly proud of because everyone has had ownership in its creation. We are pleased with the progress we have made with our Inquiry journey this year. A contributing factor was the schoolwide professional development that was provided at the beginning of the year when all the teaching staff attended a whole day course facilitated by Kath Murdoch. Further PD throughout the year helped with implementing the Inquiry Model and Learning Assets in pockets of the school. There is still further work to be done on these aspects, as teacher confidence and capability continue to grow.</p> <p>There is a wide range of abilities and confidence amongst the teaching staff with implementing the new Digital</p>	<p>The Curriculum Design Team is now ready to share the localised curriculum document with the school community as we are keen to have their input. We will be continuing to explore the Coherent Pathways tool with the wider staff in 2020 to develop a shared understanding. As Writing has been identified as the weakest core subject in regards to student achievement, we will be exploring the PACT tool for writing in 2020. This will provide sound professional development to teachers on writing levels throughout the school as well as providing a moderation tool to measure students' progress through their time at school.</p> <p>Further work is needed to fully embed our Inquiry Model and Learning Assets throughout the whole school. The goal is to have the Assets as a key part of the learning landscape for our students and teachers as our CHEER values are.</p> <p>Further development is required with the implementation of the Digital Technologies Curriculum to ensure it is fully embedded throughout the school. Continuing to share ideas and build teachers confidence and</p>

<p>learning opportunities that link to the DT Curriculum</p> <ul style="list-style-type: none"> • Provide professional development to all staff on Inquiry Learning • Develop our shared understanding of Inquiry Learning • Utilise our new Inquiry Model in classroom practice • Encourage collaboration between staff in all levels of their practice; planning, teaching and assessment • Continue to provide professional development to Junior Team teachers around Learning through Play. • Refine ways of monitoring progress and achievement: How is it making a difference? • Refining the role of the teacher during learning through play 	<p>Melissa Coton provided professional development to teachers in the second half of the year on coding and using our new sphero and tablet hardware.</p> <p>We hosted a parent and staff information evening at the beginning of the year which was supported by facilitators from Netsafe.</p> <p>The Junior Team continued their journey on Learning through Play. This involved teachers collaborating together on provocation and also teaching in shared spaces. A Boulcott vision of Learning through Play was completed towards the end of last year and shared with the Board of Trustees.</p>	<p>Technologies Curriculum. A successful part of the process has been analysing the new curriculum and identifying things we are already doing that fit into the new curriculum. Further PD from Melissa Coton has provided a good introduction to the curriculum.</p> <p>With new teaching staff in the Junior Team (along with a new Team Leader) consolidation work was needed to be completed by the team in the first half of the year regarding the Learning through Play vision. There is huge expertise amongst this teaching team however philosophies on Learning through Play are varied so a lot of discussion was facilitated around developing a shared vision along with the role of the teacher during Learning through Play.</p>	<p>capability for will be key to this success.</p> <p>Further external professional development will be provided to new teaching staff in the Junior Team School in 2020. A key focus for this team will be finalising the role of the teacher during Learning through Play.</p>
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Planning for next year:

- Consultation with community on the draft localised curriculum
- Identifying atarget students requiring accelerated progress in writing. Implementation of PACT writing tool for moderation
- Continuing professional development to teachers in Inquiry, Learning Assets and Digital Technologies.
- Encouraging student agency in learning programmes throughout the school, especially Inquiry and in Learning Through Play.

Strategic Aim:	Creating a supportive, inclusive culture.
Annual Aim:	<ul style="list-style-type: none"> • Develop and implement PB4L SW practises consistently throughout the school. • Continue to create opportunities to further embed the CHEER values throughout the school. • Continue to explore and implement strategies to enhance growth mindset, resilience and mindfulness.
Target:	To ensure a safe, welcoming school environment is provided for all students.
Baseline Data:	Boulcott School is a place where students, staff, parents and community are immensely proud of. The well-being of our children is essential to their success. Having a safe, inclusive environment will contribute to their success and well-being.

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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Establish a PB4L-SW leadership team - clarify roles and responsibilities. Met regularly throughout the year to develop and work on an action plan. Follow the PB4L -SW Tier 1 procedures in preparation for MOE PB4L SW 2020 Develop a Long Term Plan for PD for 2019. Plan Staff Mtg PD on training day afternoons. Support with delivery of PD in staff mtgs (twice a term). RTLb to provide professional development and funding for release for PB4L-SW leadership team. Visual representation of CHEER values in all classrooms. Define each value into child-friendly language (observable behaviours). Explicit use of language in classroom and teaching/practising of skills. Make links to Inquiry Learning Assets (explore in teams/staff). 	<p>We have established a PB4L-SW working team made up of SLT, classroom teachers and a teacher aide who meet twice a term and then give feedback to staff on actions. We have</p> <ul style="list-style-type: none"> Developed mission/vision statements and visuals, Identified 'hotspots' in the playground where children may feel unsafe made changes to the duty teacher role, Unpacked the CHEER values and what they look like in different areas of the school. <p>Staff have identified minor and major behaviours on a continuum and are developing shared understandings of what expectations will be. Opinions regarding 'playground rules' have been shared and the team has developed matrices of consistent expectations of behaviour in various areas of the school.</p> <p>The core team has shared the new E-tap PB4L tab for recording behaviour data. The team have trialled using the form on paper before the wider staff are expected to record incidences. Data will be entered into the electronic</p>	<p>The development in our first year of PB4L implementation has been incredibly successful, mainly due to the core team having time to work together and the commitment of team members to embed the Tier 1 system data and practices. As this team is made up from personnel from across teams, there is real buy-in from staff on making change.</p> <p>The leadership from RTLb has also been instrumental in maintaining direction and motivating staff.</p> <p>Our CHEER values were already well established throughout the school but these have been further embedded and unpacked through the PB4L-SW development.</p> <p>Because of the focus that was placed on our PB4L-SW development plus other developments throughout the school, planned work on growth mindset and mindfulness did not occur, except for pockets through the school.</p> <p>Time in assembly was allocated to introducing and reinforcing CHEER values and specific social skills within these.</p> <p>CHEER certificates continued to reinforce expected behaviours in line with PB4L-SW.</p>	<p>With the first year of PB4L-SW facilitated by RTLb this year, we have been successful in winning a place with schools in the 2nd year of development with the Ministry of Education in 2020. This will provide us time to continue to develop our shared expectations across the school as well as give us the opportunity to network with other schools across the local cluster.</p> <p>In 2020 we can spend more time on introducing the 'Growth Mindset' and the 'learning pit' model to the classrooms. This can be linked to our CHEER value and Learning Assets development.</p> <p>Embed restorative practice as an approach to forming, maintaining and healing relationships.</p> <p>Develop signage which reflects Boulcott School's PB4L-SW and CHEER values.</p> <p>We wish to continue to use Students well being survey to compare data from previous years, with a particular focus on children feeling safe in the playground and enhancing student voice.</p>

<ul style="list-style-type: none"> • Celebrate and acknowledge CHEER values in assemblies. • Visual representation of CHEER values school-wide (corridor). • Use the 'learning pit' visual in classrooms and explicitly use the language of Growth Mindset: to promote problem-solving skills and positive framing which is solution focused • Encourage teachers to revisit Carol Dweck's GM resources • Teams establish approaches for developing mindfulness - through Mindfulness resources, Feeling Brave programme or yoga. 	<p>system.</p> <p>An action plan has been developed - each PB4L-SW team member has a role and set responsibilities which are on-going between training days and meetings (to maintain momentum).</p> <p>Restorative Circle time was introduced school-wide as a vehicle for developing and maintaining relationships, problem-solving and explicit teaching of social skills.</p> <p>Resources were purchased and Circle Time lessons were modelled in staff hui time.</p> <p>The team have worked closely with RTLB who have facilitated the process.</p> <p>We administered the Student Well Being survey (NZCER) for the second time in 2019 with our Year 5 and 6 students. Teachers and SLT compared the findings from 2018 data. There were some positive shifts made in some aspects although there was still areas of improvements noted.</p>	
Planning for next year:		
Continue PB4L (Teir 2)development with Ministry of Education		

Strategic Aim:	An actively engaged community.
Annual Aim:	<ul style="list-style-type: none"> • Refine methods of communicating with, and reporting to, our community. • Grow our relationship with our Maori families and their involvement in all areas of school life. • Celebrate our multicultural community in all areas of the school.
Target:	For students to understand and support the relationship between family, school and community that assists their learning.
Baseline Data:	The school has stabilised in size in the 320-380 roll range. A changing ethnic and socio economic population mix has emerged over the past few years. Analysed schoolwide data is regularly reported to the Board to assist in strategic decision-making. Overall, Boulcott School has a supportive parent community who demonstrate a high interest in their child's achievement and engagement in all areas of the school.

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Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> Review the current reporting to parents schedule, making changes based on feedback from parent consultation. Continue to utilise Seesaw to share learning with families. Refine our written reports with a particular focus on how students are achieving against curriculum levels. Refine our processes of using Google Forms. Complete school website upgrade. Continue to explore opportunities to connect with all of our families. Continue to seek feedback from our whanau on how we can improve learning opportunities for Maori students. Board to complete self review to identify strengths and areas of development on the principles of the Treaty of Waitangi. Utilise the expertise from our newly formed Whanau Ropu on how we can further meet the needs of 	<p>We have moved our 'face to face' interviews to earlier in the year. Each term now has a formal reporting opportunity on student achievement (eg parent interview, written report, celebration of learning).</p> <p>We have made slight changes to our 'reporting to parents' template which was mainly around reporting on curriculum levels. We have received positive feedback from parents on these changes as it is easier for them to understand where their child is working against our expectations.</p> <p>Seesaw continues to be a popular platform for communicating between home and school. Students have more ownership in using this platform to share their learning with their family. Our new website was launched at the beginning of the year and is regularly updated with highlights and news.</p> <p>We have continued to use Google Forms which has streamlined processes in the school office and created less paper waste.</p> <p>Our Whanau Ropu has grown from strength to strength over the past year. The school hoodies and our Matariki celebrations and Hangi have been valuable additions to our school culture. This group is providing an effective conduit for communicating between school and our Maori community. This has enhanced the way we work in partnership and we have had increased parent engagement. These events have been a</p>	<p>Two key factors that have contributed to the success of this strategic goal is providing time and the right people to drive developments. Providing opportunities for groups to explore possibilities and take ownership of events and celebrations has empowered them and encouraged them to contribute more to school life.</p> <p>The positive changes in reporting to parents originated from feedback from parents at the end of 2018. So listening to the feedback and making adjustments accordingly has been beneficial. The change of Board has allowed us to reset some of ways of working to build our bi-cultural capability and confidence. This is filtering down into day-to-day school!</p>	<p>The next step in our written report review is looking at how these reports can reflect the CHEER values and Learning Assets for our learners. We will also be exploring options for real-time reporting to parents.</p> <p>We will continue to explore ways to grow our Whanau Ropu to further enhance the teaching and learning of our Maori students along with building stronger connections between home and school.</p> <p>As a teaching staff we are keen to spend more time identifying our Maori students and explore how we can encourage success as Maori.</p> <p>The board will review the findings from their self review at the beginning of 2020.</p> <p>We will continue to promote inclusion of all cultures in all of our parent groups including Home and School and our Whanau Ropu.</p> <p>We will continue to look at ways to make links to the learning in the class with the variety of cultures that are represented at Boulcott School.</p>

<p>our Maori students and embed the principles of the Treaty of Waitangi.</p> <ul style="list-style-type: none"> • Explore opportunities to make connections with various groups within our diverse cultural community. • Focus on promoting and celebrating various cultural events within the school such as Chinese New Year, Diwali, Matariki. 	<p>great platform to informally consult with different parent groups.</p> <p>We have continued to strengthen our connections with other members of the community, utilising their expertise and guidance. An example of this was in the wake of the Christchurch Mosque attacks, which led us to us connecting on a deeper level with our Muslim families.</p> <p>We have included cultural celebrations into our school events calendar, including Chinese New Year, Matariki and Diwali. It has been wonderful to have our students share their culture with their peers, teachers and wider community.</p> <p>In the middle of the year we elected a new Board of Trustees to the school. This was made up of some experienced and new Board members. After the election we also co-opted Pania Dewes to the board to assist us with building our bi-cultural capability and awareness at a governance level. Pania has been a positive influence in the Board team as she is also a key member of our Whanau Ropu.</p> <p>The new board completed the NZSTA self review process towards the end of the year. Findings of this will be shared at the beginning of 2020.</p>	
Planning for next year:		
<p>Refine methods of communicating with, and reporting to, our community.</p> <p>Grow our relationship with our Maori families and their involvement in all areas of school life.</p> <p>Celebrate our multicultural community in all areas of the school.</p>		

Strategic Aim:	An attractive, welcoming, innovative school environment.
Annual Aim:	<ul style="list-style-type: none"> • Continue to improve and modernise the physical buildings and learning spaces. • Continue to enhance our journey as a Silver Enviro School. • Utilise our local environment and community resources to enhance the learning opportunities.
Target:	Establish a 10 year property plan for the school for our 21 st Century learners.
Baseline Data:	Our learning spaces are predominantly traditional settings with some modernisation in pockets of the school. Our school is proud of our Enviro-School status where we are always looking for ways to embed and grow its principles.

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<ul style="list-style-type: none"> • Complete Middle School cladding project. • Complete modernisation of Room 11. • Complete hall re-cladding and roofing project. • Complete 10YPP & 5YA planning for the school, utilising property manager and Ministry of Education expertise. • Refine our processes on managing waste throughout school. This includes re-establishing ourselves as a 'Nood Food School'. • Review our current school garden space and management. Explore options for planting fruit trees and landscaping. • Continue to explore ways to embed the principles of EnviroSchools into all learning programmes. • Explore ways to make connections with expertise in our school community to further enhance the learning. • Continue to build our relationship with construction and Summerset personnel to ensure the impact on student learning is minimised. • Utilise spaces and resources in our local environment to give the learning authenticity. 	<p>We were pleased to have the two projects in the middle school completed in the first half of the year which brings to the end our 5YA projects.</p> <p>The rest of the year was dedicated to planning and consultation to create our next 10YPP and 5YA which was finalised at the end of the year.</p> <p>It has been frustrating making progress with the hall and liaising with Ministry of Education as there seem to be stumbling blocks at every turn.</p> <p>Towards the end of year it seemed that this project would get underway in the school holidays and provisions were made (moving classes, etc) to work around the project. This proved unnecessary as the project was stalled due to projected costs coming in higher than budgeted.</p> <p>We have reintroduced 'Wormy Wednesday' where children are encouraged to have 'nood food' in their lunchboxes. The incentive of house points has been an encouraging factor in its success.</p> <p>Through our 'Read and Feed' programme we have reduced litter in the playground as the children are encouraged to put their litter in the bin or back in their lunchboxes in the classrooms.</p>	<p>Modernisation of Room 11 was able to happen due to remaining funds from our previous 5YA. We prioritised this work as a roll growth class was about to start in this room at the beginning of Term 3.</p> <p>The hall project is largely out of the control of the Board as it is being led by the property team. Communication has been effective between the school and MoE however the stalling of the commencement in work is very disappointing.</p> <p>There has been excellent buy-in and student ownership with some of the Enviro projects this year which has contributed to their success.</p> <p>A number of working bees in the middle of the year contributed to the success of transforming the garden space. There has also been Board and Whanau Ropu involvement in the planning of its re-design.</p> <p>Continuing to have strong connections with the cluster Enviro School programme and building our connections with community expertise has helped us continue to grow our Enviro programme.</p> <p>There has been little interaction with Summerset over the second half of the year, since the Environment Court</p>	<p>With our new 10YPP and 5YA in place we will proceed with the modernisation plan of our Senior School, utilising the additional government funding to fast track this and other projects.</p> <p>We will continue to liaise with Ministry of Education on our hall project.</p> <p>Enviro School leadership will be distributed to teams in 2020, with members of the Senior Leadership Team taking a key role in events and classroom implementation.</p> <p>We will be seeking student voice on improvements of the garden space and outside Room 16. These spaces will be key fundraising projects in 2020 between school and the Home and School Team.</p> <p>We will continue to monitor the progress of the Summerset developments, ensuring our communication is strong between parties.</p>

<p>Our garden space has been transformed over the past two terms, with a large portion of the plots decommissioned. Home and School offered to fund the purchase of native and sensory plants to establish a more low maintenance garden at the northern end.</p> <p>We endeavour to link all of our learning to the Enviro School principles. Our Junior and Senior Greenie Groups have continued to promote various initiatives throughout the year.</p> <p>There have been a number of areas where we have had success with this particularly with the community events such our art exhibition, School Gala and Matariki Celebration.</p> <p>We have also had expertise to enhance the learning such as trout growing with Forest and Bird, author visits and the Perils of Plastics visitors (to name just a few!)</p> <p>Earlier in the year there was considerable interaction with Summerset while earthworks were being carried out and a new fence was constructed.</p>	<p>hearing (which we are awaiting a decision on).</p>
<p>Planning for next year:</p> <p>Continue to improve and modernise the physical buildings and learning spaces. Continue to enhance our journey as a Silver Enviro School. Utilise our local environment & community resources to enhance the learning opportunities.</p>	

