

BOULCOTT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020



Ministry Number:	2813
Principal:	Stu Devenport
School Address:	Boulcott Street, Lower Hutt, 5010
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Accountant / Service Provider:	Accounting For Schools Limited

BOULCOTT SCHOOL

Annual Report - For the year ended 31 December 2020

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Boulcott School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

Margaret Bargh
Full Name of Board Chairperson

M Bargh
Signature of Board Chairperson

07/05/2021
Date:

Stuart Devenport
Full Name of Principal

S Devenport
Signature of Principal

07/05/2021
Date:

Boulcott School

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	2,923,490	2,736,108	2,718,823
Locally Raised Funds	3	67,413	20,600	109,465
Interest Earned		6,660	10,000	10,825
		<u>2,997,563</u>	<u>2,766,708</u>	<u>2,839,113</u>
Expenses				
Locally Raised Funds	3	15,578	1,000	55,050
Learning Resources	4	2,070,912	1,921,014	1,991,487
Administration	5	157,098	145,300	150,500
Property	6	771,588	657,990	644,686
Depreciation	7	52,517	43,000	48,490
		<u>3,067,693</u>	<u>2,768,304</u>	<u>2,890,213</u>
Net Surplus / (Deficit) for the year		(70,130)	(1,596)	(51,100)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(70,130)</u>	<u>(1,596)</u>	<u>(51,100)</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 2020

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Balance at 1 January	359,933	359,933	400,330
Total comprehensive revenue and expense for the year	(70,130)	(1,596)	(51,100)
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	-	-	10,703
Equity at 31 December	289,803	358,337	359,933
Retained Earnings	289,803	358,337	359,933
Reserves	-	-	-
Equity at 31 December	289,803	358,337	359,933

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 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	40,418	55,337	36,912
Accounts Receivable	9	129,421	107,000	124,207
Prepayments		6,719	1,000	2,626
Inventories	10	2,606	4,500	5,227
Investments	11	291,115	200,000	283,925
		470,279	367,837	452,897
Current Liabilities				
GST Payable		4,558	2,500	14,753
Accounts Payable	13	165,523	149,500	160,829
Revenue Received in Advance	14	10,734	500	-
Provision for Cyclical Maintenance	15	91,493	15,000	91,458
Finance Lease Liability - Current Portion	16	11,402	8,500	7,583
Funds held for Capital Works Projects	17	80,124	-	-
		363,834	176,000	274,623
Working Capital Surplus/(Deficit)		106,445	191,837	178,274
Non-current Assets				
Property, Plant and Equipment	12	203,554	202,000	215,628
		203,554	202,000	215,628
Non-current Liabilities				
Provision for Cyclical Maintenance	15	4,800	17,500	16,056
Finance Lease Liability	16	15,396	18,000	17,914
		20,196	35,500	33,970
Net Assets		289,803	358,337	359,933
Equity		289,803	358,337	359,933

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 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		712,567	636,108	641,071
Locally Raised Funds		80,214	24,516	103,982
Goods and Services Tax (net)		(10,194)	(12,253)	1,923
Payments to Employees		(509,555)	(355,602)	(445,216)
Payments to Suppliers		(299,741)	(248,136)	(304,289)
Cyclical Maintenance Payments in the year		(11,040)	(91,518)	(9,000)
Interest Received		7,465	9,753	10,932
Net cash from / (to) the Operating Activities		(30,284)	(37,132)	(597)
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(30,622)	(29,371)	(29,181)
Purchase of Investments		(7,190)	83,925	3,720
Net cash from / (to) the Investing Activities		(37,812)	54,554	(25,461)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	10,703
Finance Lease Payments		(8,522)	1,003	(2,989)
Funds Held for Capital Works Projects		80,124	-	(38,800)
Net cash from Financing Activities		71,602	1,003	(31,086)
Net increase/(decrease) in cash and cash equivalents		3,506	18,425	(57,144)
Cash and cash equivalents at the beginning of the year	8	36,912	36,912	94,056
Cash and cash equivalents at the end of the year	8	40,418	55,337	36,912

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 2020

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 and Training Act 2020. 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 2020 to 31 December 2020 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 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 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 2020

1. Statement of Accounting Policies

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

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.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

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.

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 (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.

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 2020

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) 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.

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.

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 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

o) 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.

p) 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).

q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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.

r) 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.

s) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

t) 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 2020

2. Government Grants

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Operational grants	564,922	469,308	484,798
Teachers' salaries grants	1,617,760	1,600,000	1,612,730
Use of Land and Buildings grants	593,163	500,000	469,255
Other MoE Grants	135,312	166,800	147,536
Other government grants	12,333	-	4,504
	2,923,490	2,736,108	2,718,823

The school has opted in to the donations scheme for this year. Total amount received was \$54,450 for the year ended 31 December 2020.

Other MOE Grants total includes additional COVID-19 funding totalling \$19,758 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue			
Donations - Families	3,346	6,600	38,126
Donations - Other	19,851	10,000	19,418
Fundraising	13,664	4,000	7,129
Grants	18,434	-	3,042
Trading	2,740	-	337
Activities	9,378	-	41,413
	67,413	20,600	109,465
Expenses			
Activities	11,116	1,000	55,050
Trading	4,462	-	-
	15,578	1,000	55,050
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	51,835	19,600	54,415

4. Learning Resources

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Curricular	42,996	45,654	37,603
Information and communication technology	12,432	15,800	15,559
Extra-curricular activities	-	-	363
Library resources	2,336	3,080	2,840
Employee benefits - salaries	1,998,595	1,831,380	1,909,540
Staff development	14,553	25,100	25,582
	2,070,912	1,921,014	1,991,487

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,195	6,379	6,379
Board of Trustees Fees	5,040	6,000	5,905
Board of Trustees Expenses	9,682	8,500	12,654
Communication	3,595	3,170	3,239
Consumables	6,798	10,100	10,113
Operating Lease	1,500	-	4,102
Other	12,634	6,470	10,465
Employee Benefits - Salaries	95,484	88,600	86,506
Insurance	7,830	7,741	7,662
Service Providers, Contractors and Consultancy	8,340	8,340	3,475
	157,098	145,300	150,500

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	27,348	15,860	16,692
Consultancy and Contract Services	65,934	50,872	57,444
Cyclical Maintenance Provision	(181)	16,504	12,703
Grounds	15,020	4,000	2,541
Heat, Light and Water	14,762	16,200	17,356
Rates	1,631	1,404	1,341
Repairs and Maintenance	13,502	14,150	13,350
Use of Land and Buildings	593,163	500,000	469,255
Security	5,616	4,500	4,185
Employee Benefits - Salaries	34,793	34,500	49,819
	771,588	657,990	644,686

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	4,032	3,300	3,376
Furniture and Equipment	24,567	21,700	24,631
Information and Communication Technology	13,521	14,000	16,126
Leased Assets	10,392	4,000	4,351
Library Resources	5	-	6
	52,517	43,000	48,490

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	6	200	173
Bank Current Account	39,658	54,637	35,986
Bank Call Account	754	500	753
Cash and cash equivalents for Cash Flow Statement	40,418	55,337	36,912

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

Of the \$331,533 Cash and Cash Equivalents and Short Term Bank deposits, \$80,124 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2021 on Crown owned school buildings under the School's Five Year Property Plan and School Investment Package (2019: nil).

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	1,345	500	-
Receivables from the Ministry of Education	504	-	3,916
Interest Receivable	448	1,500	1,253
Teacher Salaries Grant Receivable	127,124	105,000	119,038
	129,421	107,000	124,207
Receivables from Exchange Transactions	1,793	2,000	1,253
Receivables from Non-Exchange Transactions	127,628	105,000	122,954
	129,421	107,000	124,207

10. Inventories

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
School Uniforms	2,606	4,500	5,227
	2,606	4,500	5,227

11. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	291,115	200,000	283,925

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2020						
Building Improvements	32,261	6,564	-	-	(4,032)	34,793
Furniture and Equipment	139,416	7,423	-	-	(24,567)	122,272
Info and Comm. Technology	19,778	16,633	-	-	(13,521)	22,890
Leased Assets	24,135	9,823	-	-	(10,392)	23,566
Library Resources	38	-	-	-	(5)	33
Balance at 31 December 2020	215,628	40,443	-	-	(52,517)	203,554

The net carrying value of equipment held under a finance lease is \$23,566 (2019: \$24,135).

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2020			
Building Improvements	297,366	(262,573)	34,793
Furniture and Equipment	438,113	(315,841)	122,272
Information and Communication	175,245	(152,355)	22,890
Leased Assets	38,309	(14,743)	23,566
Library Resources	667	(634)	33
Balance at 31 December 2020	949,700	(746,146)	203,554

	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	206,451	57,667	-	-	(48,490)	215,628

	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 Technology	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

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	24,646	33,500	29,790
Accruals	6,574	6,500	6,379
Employee Entitlements - salaries	127,124	105,000	119,038
Employee Entitlements - leave accrual	7,179	4,500	5,622
	165,523	149,500	160,829
Payables for Exchange Transactions	158,344	145,000	155,207
Payables for Non-exchange Transactions	7,179	4,500	5,622
	165,523	149,500	160,829

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants and Other Income for Camp	6,734	500	-
McCarthy Grant	4,000	-	-
	10,734	500	-

15. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	107,514	25,000	103,811
Increase/ (decrease) to the Provision During the Year	(181)	16,504	16,200
Adjustment to the Provision	-	-	(3,497)
Use of the Provision During the Year	(11,040)	(9,004)	(9,000)
Provision at the End of the Year	96,293	32,500	107,514
Cyclical Maintenance - Current	91,493	15,000	91,458
Cyclical Maintenance - Term	4,800	17,500	16,056
	96,293	32,500	107,514

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

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:

	2020 Actual \$	2020 (Unaudited) \$	2019 Actual \$
No Later than One Year	11,402	8,500	7,583
Later than One Year and no Later than Five Years	15,396	18,000	17,914
	<u>26,798</u>	<u>26,500</u>	<u>25,497</u>

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

	2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blks A, G & H C/room Refurbish <i>in progress</i>		-	80,773	(4,097)	-	76,676
Replace Broken Pavements <i>in progress</i>		-	14,548	(11,100)	-	3,448
Totals		<u>-</u>	<u>95,321</u>	<u>(15,197)</u>	<u>-</u>	<u>80,124</u>

Represented by:

Funds Held on Behalf of the Ministry of Education

80,124

Funds Due from the Ministry of Education

-

80,124

	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		<u>38,800</u>	<u>33,013</u>	<u>(71,877)</u>	<u>64</u>	<u>-</u>

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

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.

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	5,040	5,905
Full-time equivalent members	0.36	0.41
<i>Leadership Team</i>		
Remuneration	535,871	508,733
Full-time equivalent members	5.0	5.0
Total key management personnel remuneration	540,911	514,638
Total full-time equivalent personnel	5.36	5.41

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:

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	2 - 3	2 - 3

Other Employees

There was one other employee with remuneration greater than \$100,000 (2019: 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 2020

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:

	2020 Actual	2019 Actual
Total	\$0	\$12,300
Number of People	0	1

21. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board had entered into the following contracts with the Ministry of Education.

(a) \$571,345 to reroof and refurbish Block A, G & H Classrooms, of which \$80,773 has been received and \$4,097 has been spent on the project to date.

(b) \$15,175 to replace broken pavements around the School, of which \$14,548 has been received and \$11,100 has been spent. This is being funded as part of the School Investment Package.

(Capital commitments at 31 December 2019: nil).

(b) Operating Commitments

As at 31 December 2020 the Board has entered into the following contracts:

(a) various operating leases for computer equipment

No later than One Year

	2020 Actual	2019 Actual
	\$	\$
	-	1,474
	-	1,474

Boulcott School

Notes to the Financial Statements

For the year ended 31 December 2020

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.

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

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	40,418	55,337	36,912
Receivables	129,421	107,000	124,207
Investments - Term Deposits	291,115	200,000	283,925
Total Financial assets measured at amortised cost	460,954	362,337	445,044

Financial liabilities measured at amortised cost

Payables	165,523	149,500	160,829
Finance Leases	26,798	26,500	25,497
Total Financial Liabilities Measured at Amortised Cost	192,321	176,000	186,326

25. Events After Balance Date

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

BOULCOTT SCHOOL

Members of the Board of Trustees

For the year ended 31 December 2020

Name	Position	How position on Board gained	Occupation	Term expired / expires
Deena Anderson	Chairperson	Re-elected 2019	Marketing & Comms	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	Project Engineer	May 2022
Glen Goad	Parent Rep	Co-opted 2016 & elected 2019	Senior Manager	May 2022
Nicky Sievert	Parent Rep	Elected 2019	Consultant	May 2022
Andreas Heuser	Parent Rep	Elected 2019	Lawyer	May 2022
Pania Dewes	Parent Rep	Co-opted June 2019	Community Volunteer	May 2022
Shaun Richardson	Parent Rep	Co-opted June 2019	Police Officer	May 2022
Margie Bargh	Parent Rep	Co-opted November 2020		May 2022

BOULCOTT SCHOOL

Kiwisport Funding

For the year ended 31 December 2020

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

In 2020 the School received funding of \$4,684 (2019: \$5,131) 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 Huia 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 2020

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 19, which comprise the statement of financial position as at 31 December 2020, 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 2020, 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 7 May 2021. 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.

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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 20 to 21, and pages 25 to 39 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.



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

BOULCOTT SCHOOL ANNUAL REPORT on the 2020 School Year

It is a pleasure to share my fourth 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 6 classes by the end of the year and was led by 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 342 by the end of the academic year (the roll was 382 at the same time in 2019, 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 384 half days.

2. Personnel:

We had minimal changes to our teaching staff in 2020. There were no changes to our leadership team.

Will Evans was appointed as a full time teacher for 2020.

Fiona Ranchod continued in her role as Reading Recovery teacher. Ruth Olds continued her role as our Gifted and Talented teacher (Pumanawa). This position is a fully funded BoT position.

Our Support Staff team (consisting of 9 Teacher Aides, 2 Admin staff and 1 Caretaker) remained the same as 2019.

The quality staff of Boulcott School have ensured that programme delivery and high student achievement levels continued for students.

3. Staff and Curriculum Development:

In 2020, we were successful with our application for Centrally Funded Professional Development through the Ministry of Education. This has a focus of raising student achievement in Writing across the school. Due to the impacts of Covid-19 restrictions, this work was delayed to the middle of the year. The teaching staff working with Andrea Piers from Learning Solutions on utilising the PACT Writing moderation tool. We have further professional development hours to utilise at the beginning of 2021. Chris Rowan also provided professional development to the leadership team with coaching and leadership challenges.

The school continued on our journey with PB4L development which was led by Jodi Mitchell. This year's professional development was funded through the Ministry of Education. Our PB4L team stayed the same as 2019, 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 2020 school year is attached.

5. Governance:

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

- Deena Anderson: Board Chair, Home & School, Grants

- Andreas Heuser: Finance
- Kai Khaw: Secretary/Property
- Nicky Sievert: Property, Communications, School Policy Review
- Pania Dewes: Treaty of Waitangi, Whanau Group Representative
- Glenn Goad: Summerset liaison, School Policy Review
- Shaun Richardson: After School Care Review
- Holly Hughes: Staff representative, School Policy Review

The full Board met ten times on publicly notified occasions during the 2020 school year along, although 2 of these meetings were held via Zoom due to Covid-19 restrictions. 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 2020. 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.

Our newly established Parent Whanau Rōpū continued in 2020 - 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, PACT 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.

Many of our community events were cancelled in 2020 due to Covid-19 restrictions. Our Senior students were involved in several new extension opportunities in 2020, including Tournament of Minds and EPRO8 problem solving competition.

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 2020.

Sporting/Cultural: In netball, rugby, touch rugby, water polo, cricket, soccer, basketball, athletics, 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. Due to Covid restrictions many of our cultural/arts events were unfortunately canceled.

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:	Curriculum: A student-centred, future focused, culturally responsive curriculum.		
Annual Aim:	<ol style="list-style-type: none"> 1. Continue to develop and implement a localised curriculum to raise the achievement of all students across the curriculum with a particular focus on Writing. 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 and performance indicators for teachers in Literacy. 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:	<p>We started the journey with developing our localised curriculum in 2019 and we are now ready to add more detail to it, particularly around what quality teaching looks like in the classroom. Literacy is the first area of focus for this development. The Digital Technologies Curriculum is a new initiative from the Ministry of Education which is required to be fully implemented by 2020. We had started the journey with this in 2019 and need to continue implementation in 2020. There are still varied levels of abilities and confidence in delivery of this new curriculum for our teachers. We commenced our journey of Inquiry Learning in 2018 and further development is necessary for full implementation.</p>		

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"> Continue to utilise the MoE Curriculum Design Tool to develop curriculum and progressions. Continue to develop the coherent pathways progressions in all curriculum areas. Utilise the PACT tool for monitoring progress in writing across the school and for building teacher capability in writing progressions. Continue to identify target groups of students across the school in writing, identifying students to accelerate in learning. The PACT tool will also be used as professional development for staff, identifying expectations and each level of the curriculum. Provide professional development to staff on enhancing engagement for students, particularly boys in the writing programme. Continue to provide professional development to staff on the new digital technologies curriculum to ensure full implementation across the school. 	<p>The Curriculum Design Team reviewed the progress made with the localised curriculum in 2019, including reviewing our coherent pathway drafts. A key development that this team made was the drafting of performance indicators for teachers while teaching literacy in the classroom. We utilised the NAPE matrix for this.</p> <p>Every child had their writing moderated using the PACT tool. With Centrally funded Professional development in Term 3 and 4 we engaged with Andrea PETERS on using PACT for Writing in our teaching. This professional development allowed teachers to become more familiar with the progress indicators with PACT and use the reporting to identify strengths and gaps in achievement in the classroom. Teachers now have a better understanding of the learning progressions in writing and are developing more effective skills to teach specific skills in writing. Teaching teams continue to identify target students to monitor closely in writing and use the PACT information to target common gaps in student's writing achievement.</p> <p>Melissa Coton provided small pockets of professional development to</p>	<p>Covid-19 interruptions and lockdowns had a significant impact on some of the actions we planned for this year. We were hoping to complete community consultation on the localised curriculum but this did not happen because of a change in priority and restrictions that were put in place.</p> <p>The centrally funded professional development for Writing proved to be thoroughly valuable for unpacking the PACT progressions with the teachers. Providing a Teacher Only Day for teachers to explore the progressions thoroughly meant a positive shift in confidence. Teachers can now see the value of this tool, not just for reporting but also as an informative assessment tool.</p> <p>The Curriculum Design Team made the decision to prioritise the development of the NAPE for literacy teaching which means we have a useful matrix to utilise for performance in the future.</p> <p>Time for professional development for Digital Technologies was limited due</p>	<ul style="list-style-type: none"> Integrating our effective teaching of Literacy Matrix into our appraisal systems. Trialling measuring our Year 3 and Year 6 students against the Coherent Pathways. Embedding our Learning Assets into the classroom programmes. Professional Development with Murray Gadd on effective teaching in Writing. Professional Development for NE/ Year 1 teachers on the Structured Literacy Programme. Provide learning support for students where needed, utilising Science of Reading approach. Investigate a school wide spelling programme that aligns to Structure Literacy Programme. Continue to provide professional development with this new curriculum. Professional Development for teachers on building capability in Science with Phase Two of Royal Society of Science.

<ul style="list-style-type: none"> • Incorporating the use of Sphero in the classroom to support the digital technologies curriculum. • Continue to share ways of utilising ipads, chromebooks and laptops throughout the school to benefit student learning. • Continue to monitor the consistency of planning throughout the school for Inquiry. • Embed the new Inquiry Model in classroom practices and make it visual within the classrooms. • Utilise the Inquiry model to create more opportunities of student agency with their learning through Learning through Play, iTime and Passion Projects. • Embedding a clear vision of the role of the teacher during Learning through Play. • Continue to embed Kath Murdoch's Learning Assets into classroom practice to support our Inquiry development. • Refining the Learning Assets progressions across the school. 	<p>teachers around the Digital Technologies Curriculum and utilising Sphero in the classroom.</p> <p>Our Inquiry model for learning is now well embedded in the classrooms with all classrooms familiar with the process. Learning through Play (Junior), iTime (Middle) and Passion Projects (Seniors) were all integrated in other learning programmes throughout the year. The Learning Assets were unpacked and explored with varying degree across 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 degrees.</p> <p>The Junior Team continued their journey on Learning through Play. Junior teachers also started to draft guidelines of the 'role of the teacher during this time.' There are still differing approaches across the classrooms.</p>	<p>to the change in focus from lockdown and Covid concerns.</p> <p>Teaching teams made a commitment to grow the Learning Assets in the classrooms and there was a lot of opportunities to share successes and challenges within teams. These Learning Assets have direct links to the Key Competencies and our CHEER values. Continued growth is required in effectively planning for Inquiry. Teams need more time to develop consistency and balance between teachers planning content and listening to student voice.</p>	<ul style="list-style-type: none"> • Embed Inquiry Approach using Bek Galloway's resource.
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Planning for next year:

New Goals for Curriculum Goal:

- Refine and share what effective teaching looks like at Boulcott School
- Create a Universal Design for Learning which caters for all children.
- Build confidence and capability for staff and students with the Digital Technologies & Science Curriculum, through an Inquiry approach.

Strategic Aim:	Culture: Creating a supportive, inclusive culture.
Annual Aim:	<ul style="list-style-type: none"> • Develop and implement PB4L practises consistently throughout the school. • Further strengthen our practice in supporting students with additional needs. • 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.

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"> Attend MoE network meetings (8 half days in 2020) with other schools working to further embed Tier 1. Attend relevant Tier 2 workshops at MoE. Attend two Cluster Forums over 2020 (mini-conferences). Develop SW lesson plans. Complete matrix/SW expectations/minor-majors/PB4L booklet. Develop a LTP for PD for 2020. TOD - PB4L SW 2020 (classroom mgmt practices at start of the year (expectations, consequences, incentives). Facilitate staff developing signage concepts. Plan staff PD hui on half-day release days. Support with delivery of PD in staff hui (twice a term). PD on using ETAP to track behaviour data. Celebrate and acknowledge CHEER values in assemblies. Visual representation of CHEER values school-wide (corridor). 	<ul style="list-style-type: none"> Members of the team attended on-site network meetings at other schools (who are at the same stage of implementation as us) with facilitators from MoE. During Lockdown contact and professional development was maintained through Zoom hui (through MoE - and as a core team). Peer Mediators were trained according to new PB4L guidelines. They played an active role in supervision and promoting positive behaviour in the playground. Professional development in Term 3 focused on lesson-plan development for schools - how to take the CHEER values, the expectations in various contexts across the school - and how to explicitly teach these in an intentional way at all levels of the school. This was planned - and also was needs based according to the data we are collecting on-going (around 'hot spots' or problem areas of the playground, and other trends in behaviour which need explicit, targeted teaching. 	<p>The Covid lockdown did create challenges for us in retaining the momentum we had made with PB4L in 2019. It was fortunate that many of the PB4L Network meetings moved to an online format which allowed us to continue to grow and connect with fellow school and MoE expertise.</p> <p>Providing release time and professional development time for teachers to grow their practice meant we continued to progress with our playground and school-wide initiatives. Sound delegation within the PB4L team meant visual displays and assembly initiatives were implemented successfully. There is also a strong buy-in from the wider staff with this PB4L development.</p> <p>The establishment of the Puni Kura cluster and with Boulcott School having a key presence within the leadership of this cluster meant we had the opportunity to be involved with the Learning Support initiatives.</p> <p>Most of the initiatives around the Learning Pit and Growth Mindset were not initiated in 2020 due to a change of priorities from Covid-19 interruptions.</p>	<p>Continue in Tier 1, Year 3 of our PB4L journey:</p> <ul style="list-style-type: none"> Maintain a core PB4L team to further embed Tier 1 systems, begin to explore Tier 2 interventions Gather, analyse and feed behaviour data back to staff Introduce CHEER House points token system - 'visible in foyer'. Transfer PB4L consistent practices from playground into classroom. Incorporate PB4L and CHEER value visuals into school re-branding work. Provide further opportunity for student voice and leadership in planning and teaching. Monitor feedback from student well-being survey. Roll out cluster learning support register to wider cluster using all student information. Continue to unpack the Learning Assets in the classrooms, linking them to the CHEER values where ever possible.

<ul style="list-style-type: none"> • Define each value into child-friendly language (observable behaviours - each year). • Explicit use of language in classroom and teaching/practising of skills - lesson plans and circle time resources. • Make links to Inquiry Learning Assets (explore in teams/staff). • Maintain the Boulcott School Inclusion Register. Identify trends and develop systems and practices to support identified needs across Boulcott School. • Work with the local cluster of schools on establishing pathways and a register for students with specific learning and behavioural needs. • 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 (provide a consistent visual for classrooms). Investigate how to teach/coach kids the steps they need to complete to climb out of the learning pit. 	<ul style="list-style-type: none"> • There was a significant focus on CHEER values and social skills through our school assemblies and team hui. • Student Council provided student choice in terms of School-wide incentives for reaching goals which resulted in a pyjama day at the end of the year. • The Learning Assets were unpacked by students and teachers in the classrooms with teams identifying key skills to explicitly teach to the students. • Jodi Mitchell (SENCO) was involved with the trial with 2 other SENCO from local schools of collecting learning support data to feed into a cluster register. The purpose of the cluster register is to identify needs at a local level so we can seek support collectively, based on need. 		
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Planning for next year:

New Aims for Culture Goal:

- Embed our PB4L practise school wide, based on our CHEER values.
- Grow leadership & voice for our students and their families.

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:	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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<ul style="list-style-type: none"> Continue to refine of student report template, ensuring it covers achievement, values and learning assets. Investigate options for 'realtime' reporting using online tools. Continue to refine what and how we report to the Board on student achievement in Reading, Writing and Maths. Staff start Year 1 of Te Reo Maori professional development through the Wellington Tenth Trust. This will build on our journey of improving teacher confidence and capability in teaching Te Reo Maori across the school. Board to utilise findings from recent NZSTA survey to identify strengths and areas of development on the principles of the Treaty of Waitangi. Continue to utilise the expertise from our newly formed Parent Ropu on how we can further meet the needs of our Maori 	<ul style="list-style-type: none"> Mid Year student achievement reports were not completed in July. Our End of Year student achievement report were completed in a new format that included, student voice, more of a focus on the CHEER values and evaluations against our Learning Assets. All teachers completed PACT moderation on students in Term 3. This data was collated and presented to the Board. End of year student achievement information was shared with the Board at the end of year. This highlighted the students who were achieving below, at and above expectation for their age. We did not complete investigations into real time reporting. We completed our first year of Kura Ahurea programme this year. We received whole staff professional development at the beginning of the year with further PD provided to Stacey Rowe who fed back to staff. Myth and legends and te reo were incorporated into other classrooms to varying degrees across the school. The Board of Trustees completed governance training on aspects of the Treaty of Waitangi. The planned opportunities to connect with whanau and wider community support were not carried out this year. 	<p>Mid year student reports were not completed due to the lack of the time teachers had with their students at the beginning of the year. We replaced these reports with face-to face meetings with whanau once school reopened in Term 2.</p> <p>The PACT student achievement data was well received by the Board of Trustees. The reporting was clear, concise and identified specific need and cohorts that need to be shifted.</p> <p>Many of the planned opportunities to connect with whanau could not happen this year due to Covid-19 restrictions. A shift in priorities due to the pandemic also impacted on the professional development and governance training that was planned for the year.</p>	<p>Continue to embed the use of PACT for Writing for moderating and reporting student achievement.</p> <p>Explore PACT for Reading for moderating student progress & achievement with a focus group.</p> <p>Continue on Year 2 of our Kura Ahurea professional development programme.</p> <p>Complete whanau hui and community consultation. This will be an opportunity to gain feedback on how we can improve outcomes for our Maori students.</p>

<p>students and embed the principles of the Treaty of Waitangi.</p> <ul style="list-style-type: none"> • Explore opportunities to make connections of the various groups within our diverse cultural community. • Continue to seek feedback from our whanau on how we can improve learning opportunities for Maori & Pasifika students. Utilise Ka Hikitia & Tapasaā documents for guidance. • Continue to focus of promoting and celebrating various cultural events within the school such as Chinese New Year, Diwali, Matariki. 			
Planning for next year:			
<p>Provide funding and release time for PACT moderation. Provide funding for Year 2 of Kura Ahurea. Seek guidance from whanau group on consultation process.</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 & community resources to enhance the learning opportunities.
Target:	Initiate our 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.

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<ul style="list-style-type: none"> Commence modernisation projects through the start of our 5YA, making improvements to Rooms 1 & 2. Continue to liaise with MoE on completion of the Hall re-cladding and roofing project. Continue to explore ways we can make improvements to our outdoor spaces especially our garden area and space behind Middle School. Continue to refine our processes on managing waste throughout school. This includes re-establishing ourselves as a 'Nood Food School'. 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 of student learning is minimised. 	<p>We have engaged with property consultants and architects to start the process of redevelopment and modernise the Senior and Middle School block.</p> <p>No progress has been made with the hall project in 2020.</p> <p>Native trees were planted and a landscaper was engaged to redevelop the garden with seating, turf and irrigation.</p> <p>Many of the other planned initiatives were not completed.</p>	<p>Due to increased building costs, this project has now been scaled down to just the Senior block.</p> <p>This project failed to meet Ministry of Education's budget constraints so alternative funding streams have had to be sourced.</p> <p>We were successful with a community grant application and received funding from our Home and School Committee to complete the garden work.</p> <p>A change in priorities and interruptions to the school programmes due to Covid-19 impacted on us completing many of these initiatives.</p>	<p>Building work to improve the learning spaces in our Senior School. Two flexible, innovative learning environments will be created that will enhance opportunity for collaboration between students and teachers.</p> <p>We will continue to work with the Ministry of Education to action the well-overdue hall recladding project.</p> <p>Enviro-School initiatives will continue to be applied to learning programmes across the school.</p> <p>The school has representation in the Summerset Community Liaison Group so lines of communication are open and clear for when construction commences in the new year.</p>

- Utilise spaces and resources in our local environment to give the learning authenticity.

Planning for next year:

Create modern, flexible learning spaces which encourage staff and students to collaborate and learn from each other.