

BOULCOTT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022



Ministry Number:	2813
Principal:	Rachael Sole
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 2022

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BOULCOTT SCHOOL

Statement of Responsibility

For the year ended 31 December 2022

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Margaret Bargh
Full Name of Presiding Member

pp Jodi Mitchell (DP)
Full Name of Principal

M Bargh
Signature of Presiding Member

JODI MITCHELL (DP)
Signature of Principal

31 May 2023
Date:

31.5.23
Date:

BOULCOTT SCHOOL

Statement of Comprehensive Revenue and Expense For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	2,924,011	2,737,631	2,784,961
Locally Raised Funds	3	49,218	54,500	136,494
Interest Earned		6,325	5,000	2,820
		<u>2,979,554</u>	<u>2,797,131</u>	<u>2,924,275</u>
Expenses				
Locally Raised Funds	3	21,306	-	47,693
Learning Resources	4	2,228,471	2,111,096	2,143,777
Administration	5	186,378	139,869	162,151
Property	6	529,788	538,424	566,560
Loss on Disposal of Property, Plant and Equipment		-	-	453
		<u>2,965,943</u>	<u>2,790,789</u>	<u>2,920,634</u>
Net Surplus for the year		13,611	6,342	3,641
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>13,611</u>	<u>6,342</u>	<u>3,641</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 2022

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Balance at 1 January	293,444	293,444	289,803
Total comprehensive revenue and expense for the year	13,611	6,342	3,641
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	14,924	-	-
Equity at 31 December	321,979	299,786	293,444
Accumulated Comprehensive Revenue and Expense Reserves	321,979	299,786	293,444
Equity at 31 December	321,979	299,786	293,444

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	7	870	11,786	35,729
Accounts Receivable	8	148,846	145,500	132,906
GST Receivable		9,432	10,000	16,782
Prepayments		9,196	7,000	4,427
Inventories	9	1,810	2,000	2,543
Investments	10	260,368	257,000	293,690
Funds held for Capital Works Projects	16	38,212	-	-
		468,734	433,286	486,077
Current Liabilities				
Bank Overdraft	7	4,930	-	-
Accounts Payable	12	188,523	177,500	154,595
Revenue Received in Advance	13	5,383	5,000	-
Provision for Cyclical Maintenance	14	32,153	63,500	92,708
Finance Lease Liability	15	10,308	10,000	10,468
Funds held for Capital Works Projects	16	-	10,000	98,053
		241,297	266,000	355,824
Working Capital Surplus/(Deficit)		227,437	167,286	130,253
Non-current Assets				
Property, Plant and Equipment	11	172,478	157,500	181,473
		172,478	157,500	181,473
Non-current Liabilities				
Provision for Cyclical Maintenance	14	66,700	15,000	9,256
Finance Lease Liability	15	11,236	10,000	9,026
		77,936	25,000	18,282
Net Assets		321,979	299,786	293,444
Equity		321,979	299,786	293,444

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		877,486	687,631	705,915
Locally Raised Funds		54,259	56,114	125,995
Goods and Services Tax (net)		7,349	6,784	(21,341)
Payments to Employees		(596,894)	(461,695)	(530,519)
Payments to Suppliers		(255,541)	(203,883)	(264,087)
Cyclical Maintenance Payments in the year		(5,980)	(38,425)	-
Interest Received		5,537	5,065	2,703
Net cash from / (to) the Operating Activities		86,216	50,191	18,666
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		-	-	(453)
Purchase of PPE (and Intangibles)		(26,245)	(23,276)	(29,771)
Purchase of Investments		33,322	36,690	(2,575)
Net cash from / (to) the Investing Activities		7,077	13,414	(32,799)
Cash flows from Financing Activities				
Furniture and Equipment Grant		14,924	-	-
Finance Lease Payments		(11,741)	506	(8,485)
Funds on behalf of Third Parties		(136,265)	(88,053)	17,929
Net cash from Financing Activities		(133,082)	(87,547)	9,444
Net increase/(decrease) in cash and cash equivalents		(39,789)	(23,943)	(4,689)
Cash and cash equivalents at the beginning of the year	7	35,729	35,729	40,418
Cash and cash equivalents at the end of the year	7	(4,060)	11,786	35,729

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 2022

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 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 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 11.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

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 14.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

Recognition of grants

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

c) Revenue Recognition

Government Grants

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

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

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

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

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

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

BOULCOTT SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

1. Statement of Accounting Policies

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Operating Lease Payments

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

e) Finance Lease Payments

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

f) Cash and Cash Equivalents

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

g) Accounts Receivable

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

h) Inventories

Inventories are consumable items held for sale and 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–20 years
Furniture and equipment	3–10 years
Information and communication technology	3–5 years Straight Line & Diminishing Value
Library resources	12.5% Diminishing value

k) 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.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

l) 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.

m) 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.

Long-term employee entitlements

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

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

n) 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.

o) Funds held for Capital Works

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

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

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

r) Borrowings

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

s) 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.

t) Budget Figures

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

u) 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 2022

2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	881,474	677,631	703,271
Teachers' salaries grants	1,650,721	1,650,000	1,621,708
Use of Land and Buildings grants	391,512	400,000	457,338
Other government grants	304	10,000	2,644
	2,924,011	2,737,631	2,784,961

The school has opted in to the donations scheme for this year. Total amount received was \$47,250 for the year ended 31 December 2022 (2021: \$48,900).

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	15,972	21,000	36,271
Fundraising & Community Grants	11,260	19,000	27,949
Other Revenue	10,340	14,500	35,008
Trading	2,182	-	2,645
Fees for Extra Curricular Activities	9,470	-	34,621
	49,224	54,500	136,494
Expenses			
Extra Curricular Activities Costs	18,320	-	47,025
Trading	2,986	-	668
	21,306	-	47,693
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	27,918	54,500	88,801

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	45,800	43,450	46,349
Depreciation	53,322	47,251	53,034
Information and communication technology	16,360	13,700	12,910
Library resources	2,249	2,595	2,345
Employee benefits - Salaries	2,097,046	1,989,500	2,015,151
Staff development	13,694	14,600	13,988
	2,228,471	2,111,096	2,143,777

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

5. Administration

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,634	8,779	7,361
Board of Trustees Fees	4,607	5,150	4,065
Board of Trustees Expenses	15,748	10,400	10,654
Communication	1,822	1,800	2,890
Consumables	10,360	9,200	6,462
Other	20,593	10,300	14,285
Employee Benefits - Salaries	113,551	82,500	99,575
Insurance	3,159	3,400	8,516
Service Providers, Contractors and Consultancy	8,904	8,340	8,343
	186,378	139,869	162,151

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	12,520	5,350	5,608
Consultancy and Contract Services	32,071	37,763	30,690
Cyclical Maintenance Provision	2,869	14,961	5,671
Grounds	3,599	3,500	1,174
Heat, Light and Water	22,054	16,300	15,704
Rates	1,502	1,450	1,630
Repairs and Maintenance	16,178	14,500	8,148
Use of Land and Buildings	391,512	400,000	457,338
Security	5,271	3,600	4,080
Employee Benefits - Salaries	42,212	41,000	36,517
	529,788	538,424	566,560

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	112	50	10
Bank Current Account	(4,930)	10,976	34,965
Bank Call Account	758	760	754
Cash and cash equivalents for Cash Flow Statement	(4,060)	11,786	35,729

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

BOULCOTT SCHOOL

Notes to the Financial Statements For the year ended 31 December 2022

8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	(13,476)	5,000	1,614
Receivables from the Ministry of Education	15,438	-	-
Interest Receivable	1,353	500	565
Teacher Salaries Grant Receivable	145,531	140,000	130,727
	<u>148,846</u>	<u>145,500</u>	<u>132,906</u>
Receivables from Exchange Transactions	(12,123)	5,500	2,179
Receivables from Non-Exchange Transactions	160,969	140,000	130,727
	<u>148,846</u>	<u>145,500</u>	<u>132,906</u>

9. Inventories

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
School Uniforms	1,810	2,000	2,543
	<u>1,810</u>	<u>2,000</u>	<u>2,543</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Asset			
Short-term Bank Deposits	260,368	257,000	293,690

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	37,241	12,700	-	-	(4,978)	44,963
Furniture and Equipment	101,506	6,000	-	-	(25,831)	81,675
Information Technology	27,799	11,835	-	-	(11,281)	28,353
Leased Assets	14,898	13,792	-	-	(11,228)	17,462
Library Resources	29	-	-	-	(4)	25
		-	-	-	-	
Balance at 31 December 2022	181,473	44,327	-	-	(53,322)	172,478

The net carrying value of equipment held under a finance lease is \$17,462 (2021: \$14,898).

	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$
Building Improvements	299,697	(254,734)	44,963	286,997	(249,756)	37,241
Furniture and Equipment	448,583	(366,908)	81,675	442,583	(341,077)	101,506
Information Technology	202,934	(174,581)	28,353	191,099	(163,300)	27,799
Leased Assets	37,225	(19,763)	17,462	39,490	(24,592)	14,898
Library Resources	668	(643)	25	668	(639)	29
Balance at 31 December	989,107	(816,629)	172,478	960,837	(779,364)	181,473

12. Accounts Payable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Creditors	23,969	21,200	10,262
Accruals	7,634	8,800	7,411
Employee Entitlements - salaries	149,109	140,000	130,727
Employee Entitlements - leave accrual	7,811	7,500	6,195
	188,523	177,500	154,595
Payables for Exchange Transactions	180,712	170,000	148,400
Payables for Non-exchange Transactions	7,811	7,500	6,195
	188,523	177,500	154,595

The carrying value of payables approximates their fair value.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

13. Revenue Received in Advance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Grants and Other Income for Camp	1,383	5,000	-
McCarthy Grant	4,000	-	-
	<u>5,383</u>	<u>5,000</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	101,964	101,964	96,293
Increase/ (decrease) to the Provision During the Year	13,534	14,961	5,671
Other Adjustments	(6,645)	-	-
Use of the Provision During the Year	(10,000)	(38,425)	-
Provision at the End of the Year	<u>98,853</u>	<u>78,500</u>	<u>101,964</u>
Cyclical Maintenance - Current	32,153	63,500	92,708
Cyclical Maintenance - Term	66,700	15,000	9,256
	<u>98,853</u>	<u>78,500</u>	<u>101,964</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property Plan. The Provision is based on a cyclical maintenance plan prepared by a Ministry Engaged Consultant.

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	11,782	11,000	11,772
Later than One Year and no Later than Five Years	12,109	11,000	9,702
Future Finance Charges	(2,347)	(2,000)	(1,980)
	<u>21,544</u>	<u>20,000</u>	<u>19,494</u>
Represented By			
Finance Lease Liability - Current	10,308	10,000	10,468
Finance Lease Liability - Non-current	11,236	10,000	9,026
	<u>21,544</u>	<u>20,000</u>	<u>19,494</u>

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works projects is included under cash and cash equivalents in note 7 and investments in note 10.

	2022	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Blks A&G C/room Refurb - 218822	In progress	98,053	420,959	(544,974)	-	(25,962)
Visual Awareness Improvements - 235409	In progress	-	30,000	(42,250)	-	(12,250)
		98,053	450,959	(587,224)	-	(38,212)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(38,212)
	(38,212)

	2021	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Blks A&G C/room Refurb - 218822	In progress	76,676	265,611	(244,234)	-	98,053
Replace Broken Pavements - 218821	Completed	3,448	-	(3,448)	-	-
LSM Fences & Gates - 227992	Completed	-	14,070	(14,070)	-	-
		80,124	279,681	(261,752)	-	98,053

17. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and 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.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

18. Remuneration

Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,607	4,065
Full-time equivalent members	-	-
<i>Leadership Team</i>		
Remuneration	559,230	563,928
Full-time equivalent members	5.0	5.0
Total key management personnel remuneration	563,837	567,993

There are seven members of the Board, excluding the Principal. The Board held nine full meetings of the Board during the year. The Board also has three members on the Finance committee and three members on the Property committee that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	100 - 110	140-150
Benefits and Other Emoluments	1 - 2	2 - 3

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1	2
110 - 120	3	1
	4	3

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

19. Compensation and Other Benefits Upon Leaving

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

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

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

20. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

In 2022 the Ministry of Education provided additional funding for both the Support Staff in School's Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final washup that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final washup payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board had entered into the following contracts with the Ministry of Education.

(a) \$807,729 to reroof and refurbish Block A, G & H Classrooms, of which \$767,343 has been received and \$793,305 has been spent on the project to date.

(b) \$62,155 for visual awareness improvements at the School, of which \$30,000 has been received and \$42,250 has been spent on the project to date.

(Capital commitments at 31 December 2021: \$559,398).

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating commitments (2021: nil).

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2022

22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	(4,060)	11,786	35,729
Receivables	148,846	145,500	132,906
Investments - Term Deposits	260,368	257,000	293,690
Total Financial assets measured at amortised cost	405,154	414,286	462,325

Financial liabilities measured at amortised cost

Payables	188,523	177,500	154,595
Finance Leases	21,544	20,000	19,494
Total Financial Liabilities Measured at Amortised Cost	210,067	197,500	174,089

23. Events After Balance Date

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

BOULCOTT SCHOOL

Members of the Board

For the year ended 31 December 2022

Name	Position	How position on Board gained	Occupation	Term expired / expires
Stu Devenport	Principal	Appointed	Principal	Resigned September 2022
Margie Bargh	Presiding Member	Co-opted November 2020, Re-elected September 2022	Homemaker	May 2025
Jodi Mitchell	Acting Principal	Appointed for terms 2 & 4	Teacher	May 2025
Jodi Mitchell	Staff Rep	Re-elected 2019 & 2022 (served in terms 1 & 3)	Teacher	May 2025
Kai Khaw	Parent Rep	Co-opted 2016, elected 2019, co-opted September 2022	Project Engineer	June 2023
Glenn Goad	Parent Rep	Co-opted 2016 & elected 2019	Senior Manager	September 2022
Nicky Sievert	Parent Rep	Elected 2019	Consultant	September 2022
Andreas Heuser	Parent Rep	Elected 2019 & September 2022	Lawyer	May 2025
Pania Dewes	Parent Rep	Co-opted June 2019	Community Volunteer	September 2022
Wendy Dewes	Parent Rep	Elected September 2022	Lawyer	May 2025
Jacqui Issac	Parent Rep	Elected September 2022	Police Officer	September 2022
Whaitiri Poutawa	Parent Rep	Elected September 2022	Kapa Haka Teacher	September 2022
Jo Lock	Staff Rep	Co-opted for term 1	Teacher	May 2022
Karen Clements	Staff Rep	Co-opted for term 4	Teacher	December 2022

BOULCOTT SCHOOL

Kiwisport Funding

For the year ended 31 December 2022

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

In 2022 the School received funding of \$4,934 (2021: \$4,589) 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 covers the remainder of the costs.

Statement of Compliance with Employment Policy

For the year ended 31 December 2022 the Boulcott School Board:

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

Independent auditor's report

To the readers of the financial statements of Boulcott School for the year ended 31 December 2022

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 2022, 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 2022, 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 31 May 2022. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 21 to 22, and pages 26 to 38 but does not include the financial statements, and our auditor's report thereon.

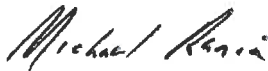
Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

School Name:	Boulcott School	School Number	2813
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Strategic Aim:	Teaching and learning is student focussed and future focussed
Annual Aim:	<ul style="list-style-type: none"> • Refine and share what effective teaching and learning 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 & Aotearoa New Zealand Histories Curriculum, through an Inquiry approach.
Target:	Localised Curriculum Writing: Spelling Structured Literacy Literacy support schoolwide (SL) Digital Technologies Aotearoa New Zealand Histories (ANZH)
Baseline Data:	<p>By the end of 2021 our draft localised curriculum was in place and some consultation was done with staff. Learning assets (based on Kath Murdoch's approach) are part of the inquiry planning documents and are physically displayed in classrooms. A structured literacy approach was a major PD focus for our Year 1 teachers with the Little Learners Love Literacy instructional series being used to teach our beginning readers. We also aimed to have our ANZH/Inquiry action team support us with the roll out of Aotearoa NZ histories curriculum. Year 1 of Kura Ahurea supported us in teaching Te Reo in 2021 and we plan to review the first year of learning in 2022. Data gathered through the teacher survey shows that at the beginning of 2021 teachers reported a lack of confidence teaching science and that they would value PD focused on developing Science content and curriculum knowledge.</p>

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>
Launch localised curriculum to the wider community.	In Term 2 we worked with a member of our parent community who is a graphic designer to format our localised curriculum into a booklet. This included creating new graphics. The curriculum was distributed in paper form and digitally. While some staff and members of the school community were interested, it has not yet become a living document.	The localised curriculum is an overview document summarising the vision, goals and philosophy of our approach to teaching and learning at Boulcott. Our staff were involved in one workshop to look at the document in draft and provide feedback but in hindsight it would have been a good idea to do this again before the launch so that teachers were really clear about the document and what its purpose is.	Our next step is to make changes to the document to reflect Te Mātaiaho as it is released. We also need to work on the second layer of the document that includes information about the 'how to' of the statements.
Embed learning assets into planning.	While our learning assets continue to be part of our planning and link to the CHEER values we did not make consistent progress across the school with embedding them into curriculum areas. Teams continued to have a set of descriptors of what each learning asset looked like at their level of the school. Some of these are visual for use with children and others are included in planning	With the pressures of staff absence due to COVID progress was not made in this area. When science was a focus we did not tend to use our inquiry planning document that prompts us to include the learning assets.	Revisit the learning assets as a teaching team and decide on how we want them to be used in our classrooms in conjunction with the CHEER values, particularly as we create visuals for our CHEER values.
Implement structured literacy in Year 2 classes	Supported with new resources and the experience of our Year 1 teachers, a structured literacy approach was implemented in our Year 2 classrooms. Our Year 2 teachers attended a 2 day external course focusing on the Little Learners series and The Code. 70%	Through ongoing professional discussions at team level and tracking progress data throughout the year, Year 1 and 2 teachers were able to problem solve together and ensure each class was following an explicit, systematic approach to teaching literacy	Provide resources and professional development for Year 3 and 4 classroom teachers to implement Structured Literacy for at risk learners

	of Year 2 students were achieving at or above the expected level in reading.	components. Consistency across all classes was established and a clear understanding of what achievement expectations were for both Year 1 and Year 2 students.	
Use The Code throughout the school as our new spelling approach.	The Code was launched in Term 2 as our school wide approach to spelling. An online webinar by the developer of The Code was used as professional development. Teachers assessed classes on the content lower than their Year level to commence teaching. Later in the year teachers spent some time collaboratively developing lesson plans and resources.	There has been quite a bit of variation in the frequency of lessons throughout the school, ranging from 1 to 4 lessons each week across classes.	Our next step is to revisit The Code resource and establish guidelines for frequency and length of lessons to ensure consistent exposure to the content. Teachers who are less confident with The Code would benefit from being able to co-teach some lessons or to observe others.
Professional Development for teachers on building capability in Science with Phase Two of Royal Society of Science. Look at how science fits into the inquiry model.	Regular professional development sessions focused on developing confidence and capability in Science were delivered in 2021 and 2022. Data gathered through surveys shows that teachers report significant increased in confidence teaching science generally, and growth in their knowledge of the Science Capabilities and the Nature of Science strand (eg. in T1 2021 75% of teachers reported that they were not confident integrating the NoS strand in science lessons, in T2 2022 100% of teachers reported being confident integrating NoS into a science lesson). A comparison of 2021 / 2022 survey results indicates that Kahikatea students at Boulcott School are experiencing more	Due to the ongoing shortage of relief teachers in 2022, our experienced science teacher was regularly called on to act as a reliever. This meant sessions supporting teachers with Science were cancelled. We were unable to re-schedule these sessions, therefore not all teachers had the full 4 hours of Science support.	The whole school focus on Science PD ended in 2022. For maintenance continue to deliver short science PD sessions modelling the use of the Hutt Science Kit resources to deliver high quality science learning experiences. Continue to provide opportunities for teachers to collaboratively plan and teach science with more experienced and confident colleagues. involvement in the Science curriculum refresh

<p>Start exploring new Aotearoa Histories Curriculum and how this fits into our Inquiry model.</p>	<p>Science learning at school, increased coverage of Science units and contexts and higher levels of engagement in Science. Royal Society funding allowed us to employ an experienced teacher to work alongside classroom teachers to model science teaching and support teachers with planning. Each teacher was allocated 4 hours of support.</p> <p>Our inquiry team unpacked the new curriculum within the team and each member planned and taught a short unit using the understand, know, do model and the online resources.</p>	<p>Professional development led by the team was planned for Term 4 however staff changes and Term 4 pressures meant this was not the right time for this to happen.</p>	<p>The Aotearoa New Zealand Histories team will utilise resources provided by the MoE to unpack the document and lead a planning session during a Term 2 teacher only day, alongside PD about the Curriculum Refresh.</p>
<p>Planning for next year</p> <ul style="list-style-type: none"> • Staff: familiarised with Localised Curriculum documents • Add Localised Curriculum to our website and to applications packs for prospective staff. • SLT then wider staff begin to investigate The Curriculum Refresh/Te Mātaiaho. • Continuing to embed our Learning Assets (linking to PB4L) into the classroom programmes (particularly Inquiry and Learning through Play • Making explicit links Learning Assets in planning. • SLT: investigate reporting on achievement to whānau • Embedding The Code - provide further professional development for teachers • Embed DT in 2023 • Continue with bite-sized professional development - to build teacher capability and confidence • Implementation of new Aotearoa Histories Curriculum • Professional Development in AHC including an understanding of the Understand, Know Do framework that will be used throughout the refreshed curriculum 			

Strategic Aim	An inclusive and supportive culture for all
Annual Aim	<p>.</p> <p>Embed our PB4L practise school wide, based on our CHEER values</p> <p>Develop a strong Te Reo Māori framework across the school</p> <p>Grow leadership & voice for our students and their families.</p>
Target	<p>PB4L</p> <p>Te Ao Māori</p> <p>Connect with community and Whānau</p> <p>Student Voice</p>
Baseline Data	<p>PB4L SCHOOL-WIDE</p> <p>PB4L data collection and analysis, systems and practices were in place. Evaluation with MOE team indicated Boulcott School was ready to start Tier 2 (while acknowledging the need to maintain the strong foundation of Tier 1 - particularly with regards to the analysis and sharing of data with teachers).</p> <p>COMMUNITY AND WHANAU ENGAGEMENT</p> <p>Following a period of disconnection due to COVID restrictions, events were organised to re-engage and reconnect with our community. Our Whānau Rōpū grew and became increasingly involved in these events.</p> <p>STUDENT VOICE</p> <p>A student Council with representatives from every class in the school was established. Student opinion and voice was gauged and fed back e.g. regarding whole-school rewards (linked to PB4L SW incentive system).</p> <p>House Captains were interviewed regarding changes in the school</p> <p>Kahikatea (Y 5 and 6) students complete the Well-Being Survey each year.</p>

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>
<p>PB4L SW Core team maintain Tier 1 systems and practices, and record and use data</p>	<p>PB4L Core team could not meet on a regular basis. PB4L TL and DP maintained systems, data analysis and practices across the school.</p> <p>Tier 1 Evaluation indicated data needed to be shared with teachers on a regular basis.</p>	<p>Due to COVID, it was challenging to get relieving staff to facilitate release of the core PB4L group. Some meetings were held in holidays or Teacher Only Days, but the regularity of the Core group meeting as often as when we started Tier 1 was inhibited.</p> <p>PB4L lesson plans were completed and resources to support PB4L Tier 1 were added to an accessible drive. PB4L Behavioural data was shared twice in 2022 with staff (due to meetings being affected by COVID)</p>	<p>Decrease the size of the PB4L Tier 1 Core group to enable more regular release for meetings, while continuing to bring new staff into the Core group to ensure fidelity and sustainability are maintained (team of 3-4 including Karen H and Jodi M).</p> <p>Core team- examine data each term and share with staff - identify 'trouble spots', and trends</p> <p>While teacher practice in the playground is developing in consistency (particularly around the language used with students), further investigation into consistency around classroom practice (e.g. with incentives, and consequences) is a goal in 2023.</p>
<p>Begin Tier 2 implementation for students with challenging behaviours or recurring minor behaviours (referral system)</p>	<p>SLT formed Tier 2 group. Following teachers trialling interventions, if further support was still sought, referrals were made to Tier 2 team.</p>	<p>Tier 2 team (SLT) met weekly and 'students of concern/requiring Tier 2 support' were discussed and external support/whānau engagement was actioned by Senco</p> <p>Shortage of relievers meant KH was unable to attend training in 2022.</p>	<p>Continue to discuss 'students of concern/requiring Tier 2 and 3 support' in SLT hui</p>
<p>Key team members attend MOE workshops</p>	<p>DP attended Tier 2 training workshops - online and on site</p>		<p>Refine the 'referral process' for Team Leaders following the problem-solving process and teacher-led intervention</p> <p>Attend Tier 1 refreshers courses offered by MOE (new team members) and Jodi and Karen will attend MOE Tier 2 trainings</p>

<p>Teachers: problem solving in groups around managing challenging behaviours</p> <p>Introduce appropriate Tier 2 interventions e.g. Check & Connect</p> <p>TE AO MAORI Kura Ahurea Review Phase one of our Kura Ahurea professional development programme. Weaving Kura Ahurea focus into term concepts</p> <ul style="list-style-type: none"> ● Embedding protocols throughout the school - karakia, whakatauki <p>Connecting with the Community</p>	<p>Karen Henry was unable to attend courses in 2022.</p> <p>Jodi ran team meetings around how to go through a problem-solving process around students of concern requiring more than Tier 1 support. Introduced Check and Connect for some Senior (Y5 and 6) students</p> <p>Teams implemented the problem-solving approach - each teacher presenting at team hui, with follow-up check ins 3-4 weeks later re: interventions trialed.</p> <p>It was decided that we would not pursue PLD in Te Ao Māori through Kura Ahurea, as consolidation of the previous two year's PLD was required, along with our kura being in the position of having skills on our staff and Whānau Rōpū to strengthen and grow our practices in delivering programmes.</p>	<p>Jodi did not get the opportunity to attend all workshops as she took on the Acting Principal role for 2 terms.</p> <p>The problem-solving process was effective and successful and teachers were on board with the approach to collaboratively problem-solve issues. Interventions were well matched to need. The follow-up/check ins on outcomes of interventions were not consistent - due to workload in syndicates (particularly with several staff having to take on increased management responsibility).</p> <p>Teacher confidence grew, with evidence of Te Ao Māori in classroom programmes and the development of Te Reo Māori across our staff and students. PLD using previous Kura Ahurea and other resources were sourced and delivered effectively by Lucy Bould (Curriculum Leader: Te Ao Māori). We adopted a PLD model of having PLD in Te Reo Māori at every staff hui - to build skills on a regular, on-going basis.</p>	<p>together (to strengthen Tier 1 practices and systems, to build capability and sustainability in the team on-going, and to ensure a collaborative approach to implementing PB4L SW is maintained.</p> <p>The focus for 2023 will be having refresher sessions at tea hui re: the problem-solving process and developing a robust system for ensuring the follow up/check ins are in the Team Meeting agendas and happen in a timely manner.</p> <p>TE AO MAORI: Continue to grow teacher knowledge and confidence in Te Reo Māori - providing PLD in Staff Hui, led by Lucy Bould (using Matua Whaitiri's programme and other evidence-based resources) Lucy to investigate Level 2 of the Te Reo Māori curriculum, in collaboration with rōpū support Lucy will begin to develop a programme to help teach Te Reo Māori right from the basics which will provide PLD for whole staff Continue marking the Matariki celebration in our kura in consultation with whānau</p>
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<p>● Whānau hui and community consultation. An opportunity to gain feedback on how we can improve outcomes for our Māori students</p>	<p>Following a start to the year with distancing from our families, we reconnected with our community with events such as Matariki - with an art exhibition and dawn ceremony.</p> <p>Our Whānau Rōpū grew, with new families joining us with knowledge, interests and skills in Te Ao Māori. The group met each term and supported us with events such as Pōwhiri.</p>	<p>The Whānau Rōpū is growing and they are passionate about building opportunities for our tamariki to access (for all students, along with some programmes specifically for our Māori students). They took a leading role in community events and provided guidance with regards to protocols for special events.</p>	<p>Discuss with whānau about what more we can offer our tamariki Māori e.g. He Māori ahau, arts opportunities, electives with a Te Ao Māori focus, etc.</p> <p>Continue to build relationships with our whānau and grow our whānau rōpū</p> <p>Continue to explore ways to engage and consult with whānau and gauge their aspirations for their tamariki</p> <p>Engage whānau rōpū in learning opportunities - Terms 2 and 3</p> <p>Investigate how Boulcott School can make connections with Mana Whenua (through our Whānau Rōpū)</p>
<p>STUDENT VOICE</p> <p>Provide further opportunity for student voice and leadership in planning and teaching.</p>	<p>While Boulcott School has a strong culture of encouraging student leadership across many areas of the school, we do not have a formal mechanism for gathering student voice in planning and teaching decisions at a school wide level.</p>	<p>At the classroom level, most of our teachers report taking student voice into consideration when making their daily planning decisions. For some initiatives, we have formally gathered student voice (for example, student leaders were asked to vote for our rebranded logo) However we do not currently have a formal mechanism for gathering student voice for planning and teaching decisions made across the school or at syndicate level.</p>	<p>In 2023 SLT will plan and implement systems for gathering student voice and leadership in planning and teaching decisions across the school and at the syndicate and classroom level with the aim for gathering student voice in a meaningful way to become established practice at Boulcott School.</p>
<p>Monitor feedback from student well-being survey.</p>			<p>The PB4L leadership team is continuing to develop school wide systems for gathering</p>

	<p>Students in Kahikatea Syndicate (Year 5 and 6) have completed the NZCER Student Well-being Survey annually since 2018. The results are analysed by SLT each year. While most of our students continue to report that Boulcott School is a 'caring and collaborative school' the survey did highlight that our students report an 'aggressive' student culture in the playground (32% of students report being 'teased' each day).</p>	<p>A change of format of the Wellbeing Survey results (a flipped scale for the 'Aggressive Student Culture' measure) brought into sharp relief the concerns our students report with playground culture. As a result our PB4L and SLT team have discussed measures to address these concerns at all levels of the school. Recent PB4L professional development sessions and staff meetings have focused on supporting students to develop prosocial skills.</p>	<p>data about behaviour incidents and strategies for developing a more positive playground culture. Implementing clubs and groups to create structure and engagement for students in break times.</p>
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Planning for next year

- Core team maintain Tier 1 systems and practices, and record and use data
- Tier 2 - Year 2: Consolidate and embed Tier 2 implementation for students with challenging behaviours or recurring minor behaviours (referral system)
- Key team members attend MOE workshops
- Restorative Practice focus - staff and team hui - continue to develop skill base of all staff in RP
- Teachers: problem solving in groups around managing challenging behaviours - embed robust follow-up and evaluation processes
- Build capacity with TA team where appropriate e.g. with Tier 2 interventions e.g. Check & Connect
- Introduce Lunch clubs as Tier 2 interventions - Terms 2 and 3
- Continue to provide regular PLD in Te Ao Māori with staff
- Continue to grow our Whānau Rōpū and engage with our community in creative ways
- Explore opportunities to cater for all students and provide programmes specifically for our Māori students
- Investigate formal ways to develop student agency and gauge student voice

Strategic Aim	Creating environments and opportunities for collaboration and innovation for all
Annual Aim	<ul style="list-style-type: none"> • Create modern, flexible learning spaces which encourage staff and students to collaborate and learn from each other • Utilise PACT to moderate student achievement to develop a shared understanding of progress across the school • Work together to create a new vision and brand for our school which is shared and celebrated.
Target	<ul style="list-style-type: none"> • Classroom modernisation - Kahikatea • Moderating and Assessing Progress • Harakeke • Re-branding
Baseline Data:	<p>Kahikatea classrooms were part way through being remodelled and renovated at the end of 2021. Classes were working in various temporary spaces around the school. Kahikatea teachers did some collaborative teaching but this was limited by spaces and lots of walls.</p> <p>PACT has been used for several years in Term 2 and 4 to support teachers with identifying next learning steps and making OTJs in writing. Our new entrant teachers noted that their students are not at the first signpost on PACT during the first half of the year and considered developing some pre PACT level writing criteria. Our logo was launched in Term 4 of 2021.</p>

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>
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Kahikatea classrooms were remodelled and renovated with completion at the end of Term 1	The new spaces are used more flexibly with teachers and students working across classrooms more than before. Teachers are doing more team teaching and students are able to access outdoor spaces for learning more easily.	The modernisation project has been very successful and the new spaces are being used flexibly and more collaboratively. Currently collaborative / team-teaching sessions are planned on a week-to-week basis without formal expectations or timetable in place	Use budget allocation to purchase replace outdated classroom furniture with more modern and flexible options. Implement a collaborative teaching model for Kahikatea that sets out which subject or units we will collaboratively teach and expectations for collaborative sessions / planning / teaching etc.
PACT was used in Term 2 and 4 to support teachers in making OTJs. A whole staff workshop to support consistency with judgements was run in Term 2 using samples of two student's writing.	Many teachers worked in pairs as they used PACT, making decisions on progress together. At the whole staff workshop, most teachers had similar opinions on achievement, with one tending to mark up and one down. Our new entrant teachers did not use PACT in Term 2 as all their students were pre the first signposts	Discussion around PACT signpost decisions was mainly around spelling and punctuation. Other aspects had similar judgements made by teachers of all levels. Teachers found it useful to work in pairs when using PACT so that they could have a second opinion to help with tricky decisions. Year 1 teachers used PACT writing in the second half of the year however we did not develop a pre signpost one criteria to use due to time spend working on reading and writing progressions within the structured literacy programme and teachers reconsidering whether it would add any real value to teaching and learning	Based on OTJs made in Term 2 and 4, it would be useful to do our staff moderation workshop twice a year rather than once to support us in making consistent judgements using PACT. We are aiming for more consistent OTJs across the school in reading, writing and maths.
Embedding our effective literacy matrix into our appraisal systems	We looked at the effective teaching of literacy matrix early in the year but it was not used as part of the appraisal process.	With the teacher who led the development of the matrix moving on at the end of 2021 and our principal who had driven the initiative being on sabbatical and then leaving at the end of Term 3, the NAPE matrix was left off our list of priorities for 2022.	Our next step is for our SLT to consider whether the existing matrix fits in with our appraisal model for 2023 and with the Structured Literacy approach and then make changes or discontinue its use.
Continue the roll out of our new logo	New house and school flags were designed and purchased incorporating our new logo	Working alongside a member of the parent community was useful for developing our flags. We decided to purchase visual representations of our house group birds and added to the flags, along with	Our next step is to develop Consistent signage of our vision CHEER values

	It was also added to important documents, school hats and sports tops.	correct macrons on the letters. As new students to the school buy hats and sports tops our logo will gradually be rolled out to everything	Learning Assets, Localised Curriculum in one visual poster
Planning for next year			
<ul style="list-style-type: none"> • Explore how modernised environments can support learning and enhance collaboration • Explore the next spaces to be modernised in the next planning and funding round • Continue to embed the use of PACT for Writing for moderating and reporting student achievement • Continue to provide opportunities for teachers to develop their moderation skills and judgement around writing • Continue to focus on aspect teaching • Use a pre criteria for school entry students to monitor progress and achievement • Carry out consultation process around Cohort Entry - starting 2023 • Further develop relationships and transition programmes with ECE's that feed into BS • Continue the roll out of our new tohu. Weave this into our PB4L focus • Consult school community re re-branding and work with designer to create PB4L School wide visual representation of our kura (including our vision, CHEER values and learning assets) 			

Signed: R. M. Sole

Principal
Rachael Sole

Signed: M. Bargh

Presiding member
Margaret Bargh

Date : Monday 20th March 2023

