

BOULCOTT SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023



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 Financial Statements - For the year ended 31 December 2023

Index

Page	Financial Statements
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1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 11	Statement of Accounting Policies
12 - 19	Notes to the Financial Statements

Other Information

20	Members of the Board
21	Kiwisport / Statement of Compliance with Employment Policy
	Independent Auditors Report
	Analysis of Variance

BOULCOTT SCHOOL
Statement of Responsibility
For the year ended 31 December 2023

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

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

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

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

Margaret Janet Bargh
Full Name of Presiding Member

MJ Bargh
Signature of Presiding Member

24 May 2024
Date:

Rachael Mary Sole
Full Name of Principal

R. M. Sole
Signature of Principal

24 May 2024
Date:

BOULCOTT SCHOOL

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

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,114,421	2,754,043	2,924,011
Locally Raised Funds	3	116,716	63,450	49,224
Interest		17,504	4,000	6,325
		3,248,641	2,821,493	2,979,560
Expenses				
Locally Raised Funds	3	53,054	8,500	21,306
Learning Resources	4	2,311,405	2,114,915	2,228,471
Administration	5	176,420	163,178	186,378
Interest		1,767	1,500	-
Property	6	595,348	552,774	529,788
		3,137,994	2,840,867	2,965,943
Net Surplus for the year		110,647	(19,374)	13,617
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		110,647	(19,374)	13,617

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 2023

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Balance at 1 January	321,985	321,979	293,444
Total comprehensive revenue and expense for the year	110,647	(19,374)	13,617
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	14,924
Equity at 31 December	432,632	302,605	321,985
Accumulated Comprehensive Revenue and Expense	432,632	302,605	321,985
Equity at 31 December	432,632	302,605	321,985

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Current Assets				
Cash and Cash Equivalents	7	71,392	20,405	870
Accounts Receivable	8	169,426	154,000	148,846
GST Receivable		13,638	10,000	9,432
Prepayments		5,353	10,000	9,196
Inventories	9	4,614	2,000	1,810
Investments	10	272,679	243,000	260,368
Funds held for Capital Works Projects	16	-	-	38,212
		537,102	439,405	468,734
Current Liabilities				
Bank Overdraft	7	-	-	4,930
Accounts Payable	12	203,817	203,000	188,523
Revenue Received in Advance	13	11,305	5,000	5,383
Provision for Cyclical Maintenance	14	59,440	59,500	32,153
Finance Lease Liability	15	11,183	11,000	10,308
		285,745	278,500	241,297
Working Capital Surplus/(Deficit)		251,357	160,905	227,437
Non-current Assets				
Property, Plant and Equipment	11	201,847	175,000	172,478
Work in Progress		12,689	-	-
		214,536	175,000	172,478
Non-current Liabilities				
Provision for Cyclical Maintenance	14	23,334	23,300	66,700
Finance Lease Liability	15	9,927	10,000	11,236
		33,261	33,300	77,936
Net Assets		432,632	302,605	321,979
Equity		432,632	302,605	321,985

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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		833,983	704,043	877,486
Locally Raised Funds		124,405	96,600	54,259
Goods and Services Tax (net)		(4,196)	6,782	7,349
Payments to Employees		(497,885)	(478,995)	(596,894)
Payments to Suppliers		(298,605)	(226,612)	(255,541)
Cyclical Maintenance Payments in the year		(35,469)	(34,125)	(5,980)
Interest Paid		(1,767)	(1,500)	-
Interest Received		16,538	2,565	5,537
Net cash from / (to) the Operating Activities		137,004	68,758	86,216
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(60,047)	(38,225)	(26,245)
Purchase of Investments		(12,311)	50,690	33,322
Net cash from / (to) the Investing Activities		(72,358)	12,465	7,077
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	14,924
Finance Lease Payments		(27,406)	1,506	(11,741)
Funds on behalf of Third Parties		38,212	(98,053)	(136,265)
Net cash from Financing Activities		10,806	(96,547)	(133,082)
Net increase/(decrease) in cash and cash equivalents		75,452	(15,324)	(39,789)
Cash and cash equivalents at the beginning of the year	7	(4,060)	35,729	35,729
Cash and cash equivalents at the end of the year	7	71,392	20,405	(4,060)

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

The above 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 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the 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 2023

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.

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.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

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) 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.

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 (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 2023

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

I) 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 2023

1. Statement of Accounting Policies

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.

Long-term employee entitlements

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

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

o) Revenue Received in Advance

Revenue received in advance relates to grants 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) Funds held for Capital Works

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

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

q) Provision for Cyclical Maintenance

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

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

The 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 2023

1. Statement of Accounting Policies

r) Financial Instruments

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

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

s) 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 2023

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	838,646	694,043	881,474
Teachers' salaries grants	1,841,253	1,650,000	1,650,721
Use of Land and Buildings grants	434,522	400,000	391,512
Other government grants	-	10,000	304
	<u>3,114,421</u>	<u>2,754,043</u>	<u>2,924,011</u>

The school has opted in to the donations scheme for this year. Total amount received was \$50,551 for the year ended 31 December 2023 (2022: \$47,250).

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	31,112	21,000	15,972
Fundraising & Community Grants	33,909	19,000	11,260
Other Revenue	18,423	15,000	10,340
Trading	3,496	1,000	2,182
Fees for Extra Curricular Activities	29,776	7,450	9,470
	<u>116,716</u>	<u>63,450</u>	<u>49,224</u>
Expenses			
Extra Curricular Activities Costs	50,552	10,000	18,320
Trading	2,502	(1,500)	2,986
	<u>53,054</u>	<u>8,500</u>	<u>21,306</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>63,662</u>	<u>54,950</u>	<u>27,918</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	53,459	43,290	45,800
Depreciation	49,255	44,700	53,322
Information and communication technology	15,730	13,900	16,360
Library resources	795	2,625	2,249
Employee benefits - Salaries	2,178,305	1,995,800	2,097,046
Staff development	13,861	14,600	13,694
	<u>2,311,405</u>	<u>2,114,915</u>	<u>2,228,471</u>

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,879	9,042	7,634
Board of Trustees Fees	3,130	5,000	4,607
Board of Trustees Expenses	13,194	9,500	15,748
Communication	1,421	1,400	1,822
Consumables	11,720	9,500	10,360
Other	8,491	9,950	20,593
Employee Benefits - Salaries	117,818	106,000	113,551
Insurance	4,779	4,486	3,159
Service Providers, Contractors and Consultancy	8,988	8,300	8,904
	176,420	163,178	186,378

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	11,608	9,000	12,520
Consultancy and Contract Services	34,256	37,763	32,071
Cyclical Maintenance Provision	19,390	14,961	2,869
Grounds	5,010	3,500	3,599
Heat, Light and Water	19,721	18,000	22,054
Rates	1,628	1,450	1,502
Repairs and Maintenance	14,754	18,500	16,179
Use of Land and Buildings	434,522	400,000	391,512
Security	4,833	3,600	5,271
Employee Benefits - Salaries	49,626	46,000	42,211
	595,348	552,774	529,788

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	212	100	112
Bank Current Account	67,859	19,305	(4,930)
Bank Call Account	3,321	1,000	758
Cash and cash equivalents for Cash Flow Statement	71,392	20,405	(4,060)

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 2023

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	190	2,000	(13,476)
Receivables from the Ministry of Education	371	-	15,438
Interest Receivable	2,319	2,000	1,353
Teacher Salaries Grant Receivable	166,546	150,000	145,531
	<u>169,426</u>	<u>154,000</u>	<u>148,846</u>
Receivables from Exchange Transactions	2,509	4,000	(12,123)
Receivables from Non-Exchange Transactions	166,917	150,000	160,969
	<u>169,426</u>	<u>154,000</u>	<u>148,846</u>

9. Inventories

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	4,614	2,000	1,810

10. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	272,679	243,000	260,368

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	44,963	4,025	-	-	(5,057)	43,931
Furniture and Equipment	81,675	49,402	-	-	(24,634)	106,443
Information Technology	28,353	13,328	-	-	(9,738)	31,943
Leased Assets	17,462	10,916	-	-	(9,813)	18,565
Library Resources	25	953	-	-	(13)	965
Balance at 31 December 2023	172,478	78,624	-	-	(49,255)	201,847

The net carrying value of equipment held under a finance lease is \$18,565 (2022: \$17,462).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	316,412	(259,792)	56,620	299,697	(254,734)	44,963
Furniture and Equipment	497,986	(391,543)	106,443	448,583	(366,908)	81,675
Information Technology	216,261	(184,318)	31,943	202,934	(174,581)	28,353
Leased Assets	48,141	(29,576)	18,565	37,225	(19,763)	17,462
Library Resources	1,621	(656)	965	668	(643)	25
Balance at 31 December	1,080,421	(865,885)	214,536	989,107	(816,629)	172,478

12. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	11,408	20,000	23,969
Accruals	7,863	8,000	7,634
Employee Entitlements - salaries	172,362	165,000	149,109
Employee Entitlements - leave accrual	12,184	10,000	7,811
	203,817	203,000	188,523
Payables for Exchange Transactions	191,633	193,000	180,712
Payables for Non-exchange Transactions	12,184	10,000	7,811
	203,817	203,000	188,523

The carrying value of payables approximates their fair value.

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	11,305	5,000	-
Grants and Other Income for Camp	-	-	1,383
McCarthy Grant	-	-	4,000
	<u>11,305</u>	<u>5,000</u>	<u>5,383</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	98,853	98,853	101,964
Increase/ (decrease) to the Provision During the Year	11,421	14,961	13,534
Other Adjustments	-	(4,114)	(6,645)
Use of the Provision During the Year	(27,500)	(27,500)	(10,000)
Provision at the End of the Year	<u>82,774</u>	<u>82,200</u>	<u>98,853</u>
Cyclical Maintenance - Current	59,440	59,500	32,153
Cyclical Maintenance - Term	23,334	23,300	66,700
	<u>82,774</u>	<u>82,800</u>	<u>98,853</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:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	12,594	12,000	11,782
Later than One Year and no Later than Five Years	10,662	11,000	12,109
Future Finance Charges	(2,146)	(2,000)	(2,347)
	<u>21,110</u>	<u>21,000</u>	<u>21,544</u>
Represented By			
Finance Lease Liability - Current	11,183	11,000	10,308
Finance Lease Liability - Non-current	9,927	10,000	11,236
	<u>21,110</u>	<u>21,000</u>	<u>21,544</u>

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

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.

	2023	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Blks A&G C/room Refurb - 218822	Completed	(25,962)	38,962	(13,000)	-	-
Visual Awareness Improvements - 235409	Completed	(12,250)	21,484	(9,234)	-	-
		(38,212)	60,446	(22,234)	-	-

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

-

-

	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)

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 2023

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.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	3,130	4,607
<i>Leadership Team</i>		
Remuneration	607,018	559,230
Full-time equivalent members	5.0	5.0
Total key management personnel remuneration	610,148	563,837

There are six members of the Board, excluding the Principal. The Board held eight full meetings during the year. The Board also has four members on the Finance committee and two 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:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	100 - 110
Benefits and Other Emoluments	4 - 5	1 - 2

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	3	1
110 - 120	3	3
	6	4

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:

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

BOULCOTT SCHOOL

Notes to the Financial Statements

For the year ended 31 December 2023

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

21. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had no capital commitments (2022: \$34,329).

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating commitments (2022: nil).

22. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	71,392	20,405	(4,060)
Receivables	169,426	154,000	148,846
Investments - Term Deposits	272,679	243,000	260,368
Total Financial assets measured at amortised cost	513,497	417,405	405,154

Financial liabilities measured at amortised cost

Payables	203,817	203,000	188,523
Finance Leases	21,110	21,000	21,544
Total Financial Liabilities Measured at Amortised Cost	224,927	224,000	210,067

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 2023

Name	Position	How position on Board gained	Occupation	Term expired / expires
Rachael Sole	Principal	Appointed	Principal	
Margaret Bargh	Presiding Member	Co-opted November 2020, Re-elected September 2022	Homemaker	May 2025
Andreas Hueser	Property/ Policies	Elected 2016 & September 2022	Economic Consultant	May 2025
Sophie Kay	Staff Rep	Elected 2023	Teacher	May 2025
Wendy Dewes	Parent Rep	Elected September 2022	Lawyer	May 2025
Jacqui Issacs	Parent Rep	Elected September 2022	Police Officer	May 2025
Whaitiri Poutawa	Parent Rep	Elected September 2022	Relationship Manager MOH	May 2025
Tania Blucher	Minute Taker		Office Admin	

BOULCOTT SCHOOL

Kiwisport / Statement of Compliance with Employment Policy For the year ended 31 December 2023

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

In 2023 the School received funding of \$4,922 (2022: \$4,934) 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 2023 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 aspect of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contract 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.



Te Kura O Boulcott Boulcott School

Stand tall, fly high, together.

Kia tū kaha, kia maia, kia rere ki te ao.

How our targets and actions give effect to Te Tiriti o Waitangi:

- Māori learners are achieving excellent and equitable education outcomes.
- Staff are being upskilled to engage with Māori Learners and Whānau.
- Whānau, hapū, iwi and Māori are participating in and making decisions about the education of Māori learners.
- The identity, language and culture of Māori Learners and their whānau is supported and so this strengthens belonging, engagement and achievement as Māori, so that Māori learners can actively participate in te ao Māori, Aotearoa and the wider world.
- Our Local Curriculum is culturally appropriate, responsive and celebrates the diversity of our community.
- Ākonga belong and know they have positive, valued contributions to make. Their gifts, strengths and cultural backgrounds are acknowledged, valued and built upon. Ākonga are supported to be strong and secure in their cultural identity and are enabled to have agency to succeed (rangatiratanga)

Statement of Variance 2024

School Name: Boulcott School		School Number: 2813	
Strategic Aim	Teaching and learning is student focused		Kōwhiri Team
Annual Aim	<ul style="list-style-type: none">• Raising achievement of Year 3 cohort in writing• Improving the progress of Māori students in Year 3 & 4 -Kōwhiri team		
Target	<ul style="list-style-type: none">• By the end of the year we will have accelerated the progress of 15% of our Year 3 children (8 children) in writing, moving them from being at the expected level to achieving above the expected level.• By the end of 2023 we will have accelerated the progress of the 5 (out of 17) Māori students who were below expectation in one or more areas of the curriculum in 2022.		
Baseline data	Baseline whole student achievement data from December 2022: <ul style="list-style-type: none">• Writing: 89% of students are at or above• In Year 3 88% of students are at or above expectation Baseline Maori student achievement data from December 2022: <ul style="list-style-type: none">• Reading: 93% at or above• Writing: 86% at or above• Maths: 82% at or above		
Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
WRITING : At the beginning of 2023 we identified flat achievement in writing, with no students being above or below the expected level. Our goal was to accelerate the writing achievement of 8 students so that they would be above the expected level at the end of 2023. Our planned actions were:	Only one of the eight students moved to being above the expected level- from the end of level 1 to the end of level 2. The other 7 moved two sublevels in a year, from the end of level 1 to the middle of level 2, which is very	Many of the students we selected as our target students were ELLs. They were frequently strong in spelling and punctuation but lower in areas of grammar, especially tense and vocabulary. Other students were very cautious writers and needed lots of	In 2024 with our PD focus being maths we will set goals in this area rather than in writing. Working with students on risk taking in relation to new vocabulary and

Building vocabulary- noting unknown words in reading and defining them, using them, creating excitement about WOW words. Specifically teaching parts of speech adjectives, verbs, noun and their impact. Revising writing for basic errors that hold back. Encouraging risk taking with spelling and using new words. Underline the attempt and move on.	good progress but not accelerated.	encouragement to take risks with spelling new vocabulary. In hindsight the goal we set was probably not very realistic and we were effectively trying to move students an entire curriculum level (two years worth of learning) in one year.	spelling was a really positive step for all learners and we will continue with this in 2024.
<p>MĀORI STUDENTS</p> <p>There were 17 tamariki who identified as Māori in the Kōwhiri team in 2023. Of those students, five Year 4s were below in one or more curriculum areas. Our goal was to accelerate the progress of these Year 4 students so that they show growth and are celebrated for their successes by the end of 2023.</p> <p>As well as working with these students in the classroom to meet their specific learning needs some were involved in support groups and all had the opportunity to be part of our performance kapa haka group as part of a leadership plan for our tamariki Māori.</p>	<p>One student moved from being below in all 3 key areas to being at the expected level in reading.</p> <p>Two students remained one sublevel below in one area.</p> <p>Two students were at the expected level in all areas at the end of the year.</p>	<p>All students accessed kapa haka as Year 4 leaders.</p> <p>Four out of the five students had extra support in literacy with a specialist teacher of trained teacher aide during the year.</p> <p>Students were supported to access sporting opportunities, lunches and school supplies as needed.</p>	<p>In 2024 our tamariki of all ages Māori have access to kapa haka and kapa haka leadership positions are reserved for students who whakapapa Māori.</p> <p>Funding kapa haka for the whole school has been approved by the board and will happen in 2024</p>
<p>Planning for next Year:</p> <p>Maths professional development to raise teacher confidence in teaching maths and increase student engagement, achievement feelings of success.</p> <p>Develop a school wide approach to teaching maths in line with new curriculum guidelines and resources.</p> <p>Collaborative teaching in the areas of IT, spelling and reading with pairs of teachers and classes working together.</p> <p>Implementing the hour a day in reading, writing and maths.</p> <p>Kapa haka for all students at Boulcott School.</p>			

Strategic Aim		Teaching and learning is student focused -	Kahikatea
Annual Aim	<ul style="list-style-type: none"> Raise achievement in Mathematics of the Year 6 cohort 		
Target	<ul style="list-style-type: none"> By the end of the year we will have accelerated the achievement in mathematics of the Year 6 cohort, from 72% being at or above the expected level to 78% (3-4 students) 		
Baseline data	<ul style="list-style-type: none"> 72% of Year 5 students (Year 6 in 2023) were at or above expectation in Mathematics at the end of 2023. 		

Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
At the beginning of 2023 we identified 4 students (one in each class in the Kahikatea syndicate) to target for accelerated progress in Mathematics. Assessment data showed that our target cohort had low place value knowledge. We therefore started the year by explicitly teaching place value knowledge, as this underpins mathematical problem solving.	Our goal was to have 78% at or above. In 'real terms' this meant targeting 4 students to make accelerated progress in Mathematics. We are pleased to report that 5 students made accelerated progress in Mathematics and moved from not meeting expectations to meeting expectations in Mathematics.	We were successful in meeting the target of raising achievement in mathematics as we identified a significant gap in our target students' knowledge, and addressed this through explicit teaching and regular revision. Teachers report that regularly revising previously taught strategies and knowledge was particularly beneficial for our target students. We encouraged the formation of Tukana/Teina learning relationships and mixed ability groupings to provide opportunities for students to work with supportive peers and to learn from one another. Encouraging the use of	Implementing new strategies and pedagogical approaches as informed by the mathematics PLD we are engaging with this year. Continuing to set tasks and learning experiences in meaningful real life context. Revisiting 'Talk Moves' as a strategy to scaffold mathematical discussions and encourage students to participate and share their thinking. Continue to focus on place value knowledge as this has again been identified in assessment as a gap in students with low achievement in mathematics.
Our planned actions were: A focus on supporting students to develop a sound understanding of place value, as low place value knowledge was identified as a common gap in the cohort of	83% of Year 6 students were at or above expectations in Mathematics at the end of 2023.		

<p>learners being targeting for accelerated progress.</p> <p>A greater focus on revising and revisiting knowledge and strategies being developed (particularly place value) throughout the year, giving target students multiple opportunities to consolidate their understanding and practise applying knowledge.</p> <p>Provide opportunities for students to work with supportive peers and in mixed ability groups when problem solving.</p> <p>Encourage students to use mathematical language and to share their problem solving approaches during mathematical discussions.</p>	<p>Some of our target students showed increased confidence and enthusiasm for mathematics as their number knowledge grew and they experienced more success.</p>	<p>mathematical language when problem solving was another successful strategy.</p> <p>We also successfully used technology to encourage students to share their mathematical thinking and explain their problem solving approaches. For example, students creating a 'strategy bank' as a shared resource on FlipGrid.</p>	
<p>Planning for next Year:</p> <p>Planning will be informed by our school wide professional development in Mathematics and the Assessment for Learning programme and will include new strategies and approaches informed by this ongoing professional development.</p> <p>Continued exploration of collaborative teaching and flexible grouping for learning.</p> <p>We aim to have more consistency with planning and coverage across the syndicate in 2024.</p> <p>Develop a school wide approach to teaching maths in line with new curriculum guidelines and resources.</p>			

Strategic Aim	Teaching and learning is student focused	Harakeke
Annual Aim	Accelerating the achievement in Reading of students in Harakeke team	
Target	<ul style="list-style-type: none"> By the end of the year we will have raised the achievement of students who have been at school for four terms, to be at Stage 4+ or higher in the <i>Little Learners Love Literacy</i> instructional series. Currently 75% are achieving at this level, we will raise this to 85% of students. By the end of 2023 we will have raised the achievement of Year 2 students to be at Stage 7.3 or higher in the <i>Little Learners Love Literacy</i> instructional series. Currently 53% are achieving at this level, we will raise this to 70% of students. 	
Baseline data	<ul style="list-style-type: none"> 75% of students who have been at school for four terms, are achieving at Stage 4+ or higher. 53% of Year 2 students are at Stage 7.3 or higher in the <i>Little Learners Love Literacy</i> 	

Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
<p>At the beginning of Term 1 we identified six Year 1 students and seven Year 2 students as our target students for accelerated achievement in reading.</p> <p>Our planned actions for achievement were:</p> <ul style="list-style-type: none"> - teaching using structured literacy from the beginning of Term 1 with all students - Start the year teaching Year 1 students 1-2 sounds a week with Little Learners Love Literacy 	<p><u>Year 1</u></p> <p>All six Year 1 target students met their target and were reading at Stage 4+ by the end of the year.</p> <p>Of the 44 Year 1 students who had 4 terms at school, 77% (34 children) were at or above the expectation by the end of 2023.</p> <p><u>Year 2</u></p> <p>Five of the seven Year 2 target students were reading at Stage 7.2 by the end of the year. One student left Boulcott School at the end of</p>	<p>Of the 11 Year 1 students who did not reach the target of Stage 4+</p> <ul style="list-style-type: none"> - 6 were identified with additional needs which impacted learning - 2 children were ESOL students, 1 who didn't speak to adults upon school entry <p>For both Year groups, reading assessment data was gathered each term and alongside weekly in class observations and reflections, teachers identified specific gaps for targeted teaching.</p>	<p>For 2024 we will move children slightly quicker through the Little Learners Love Literacy programme in Year 1 as we saw success with an accelerated approach to the lessons.</p> <p>We will continue to use The Code as the basis for our spelling programme.</p> <p>We will continue to look at additional learning support utilising Te Ara Piki for Year 2 students who are not tracking in literacy as expected.</p>

<p>resources. Year 2 students do a quick review of simple sounds</p> <ul style="list-style-type: none"> - Daily spelling lessons using The Code - Books sent home for homework to create additional reading mileage - Extra in class review of learning for target students 	<p>Term 3. The student who did not reach Stage 7.2 in their reading finished the year on Stage 7.1.</p> <p>Of the 56 Year 2 students, 75% were at or above expectation.</p> <p>Teachers across the Harakeke team have all now completed training in Structured Literacy and had a year previously, 2022, to explore the resources and the programmes to deliver systematic, explicit delivery of the literacy skills to be successful when reading and writing.</p>	<p>Children were also aware of the scope and sequence of skills required to achieve at each reading stage. This supported children to understand why they were learning specific skills.</p> <p>After several years embedding structured literacy in the Year 1 classrooms, the Year 2 teaching team felt the Year 2 cohort began the year with stronger literacy skills than previous cohorts.</p>	<p>To aid in the explicit teaching of the identified needs in target students and our cohort as a whole, we will explore the practicalities of cross grouping and collaborative teaching.</p> <p>We have 2 teachers in our team for 2024 who have not had any professional development in structured literacy and may need in school support via observations and modelling to become confident with the programme and resources.</p>
<p>Planning for next Year:</p> <p>Look at how using an explicit scope and sequence may be applied to other areas of learning to support accelerated progress and clarity of coverage across curriculum e.g, technology, maths.</p>			



Boulcott School
2023 Academic Review
Presented to the BoT March 2024

Sections in this Report

- 1. Curriculum Progress Expectations
- 2. Historical Achievement data
- 3. Reading Achievement
- 4. Writing Achievement
- 5. Mathematics Achievement
- 6. Māori Student Achievement
- 7. Summary
- 8. Monitoring Achievement
- 9. Supporting and Raising Achievement

Curriculum Progress Expectations

End of Level 4												
Middle of Level 4												
Beginning of Level 4												
End of Level 3												
Middle of Level 3												
Beginning of Level 3												
End of Level 2												
Middle of Level 2												
Beginning of Level 2												
End of Level 1												
Middle of Level 1												
Beginning of Level 1												
	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End	Mid	End
	Year 1		Year 2		Year 3		Year 4		Year 5		Year 6	

- This table is used in both mid-year and end of year reports. Progress is indicated with a tick in the box that best represents the child's achievement.
- The blue shading on the table shows the expected curriculum level progression of students during their six years at Boulcott School .
- The white areas represent above average progress and the grey represent below average progress.
- To maintain expected progress there are three curriculum movements to be made over four reporting periods.
- Across all curriculum levels 100% of Year 1 students are at the expected level as it is not possible to mark them below the beginning of Level One.

Historical Achievement Data 2018- 2023

Reading – Percentage At/Above

[illegible]**Writing – Percentage At/Above**[illegible]

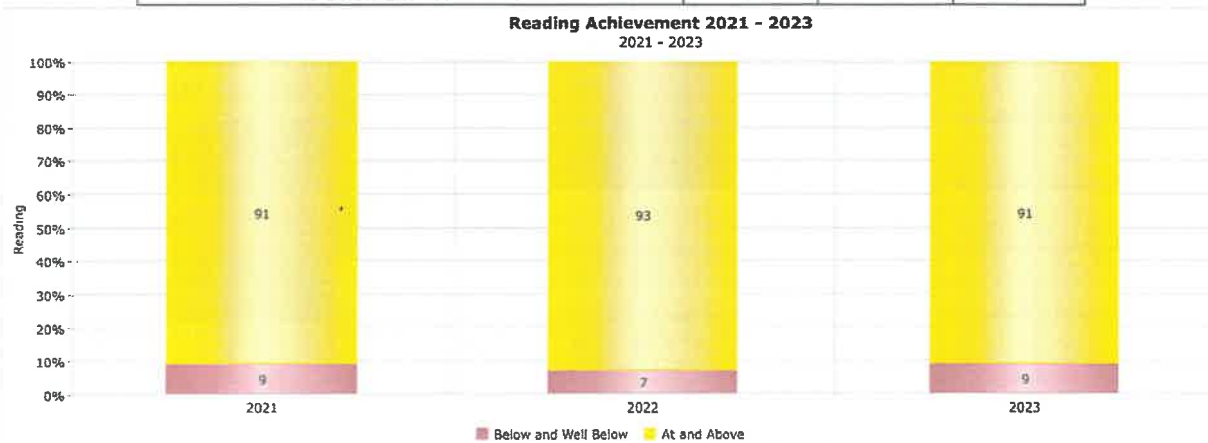
Maths – Percentage At/Above

[illegible]

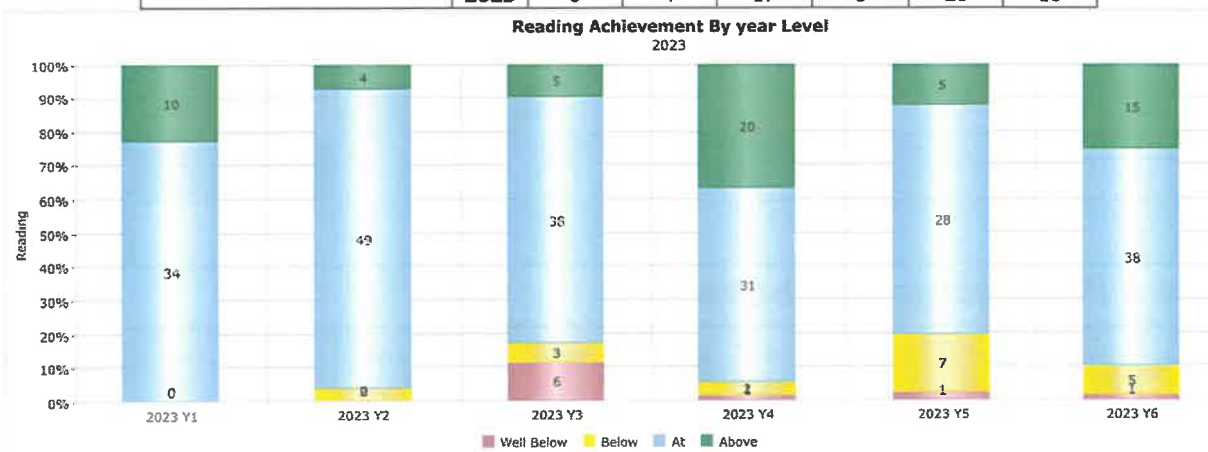
Reading Achievement

All Students Achievement Reading 2021 - 2023

	2021	2022	2023
% At and Above	91	93	91
% Below and Well Below	9	7	9

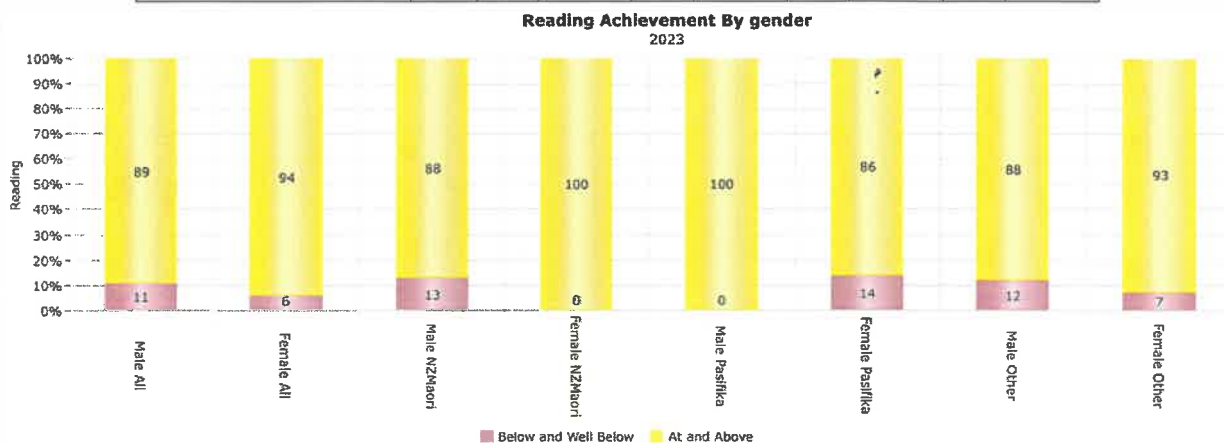


by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021	100	89	85	95	79	93
	2022	100	98	82	95	91	89
	2023	100	96	83	94	80	90
% Below and Well Below	2021	0	11	15	5	21	7
	2022	0	2	18	5	9	11
	2023	0	4	17	6	20	10

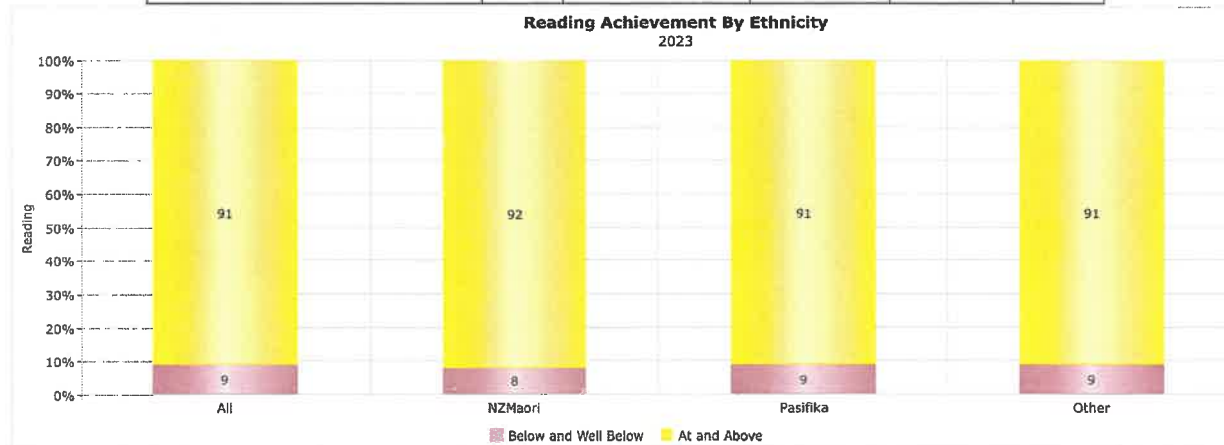


- At the end of 2023, 91% of Boulcott students were at or above the expected level in Reading. This is 2% less than at the end of 2022 and the same as the end of 2021.
- Our Year 2 and 4 cohorts had the strongest Reading results, with 96% and 94%, reading at or above the expected level.
- Our Year 3 cohort had 17% of children reading below expectation. All of these students were part of our structured literacy intervention programme, Te Ara Piki and continue to receive support in 2024.
- Our Year 5 cohort had the largest percentage of children reading below expectation (20%). All of these eight students have received literacy support previously.

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021	90	92	86	92	100	100	90	92
	2022	94	92	97	87	100	86	94	93
	2023	89	94	88	100	100	86	88	93
% Below and Well Below	2021	10	8	14	8	0	0	10	8
	2022	6	8	3	13	0	14	6	7
	2023	11	6	13	0	0	14	12	7



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2021	91	88	100	91
	2022	93	93	92	93
	2023	91	92	91	91
% Below and Well Below	2021	9	12	0	9
	2022	7	7	8	7
	2023	9	8	9	9

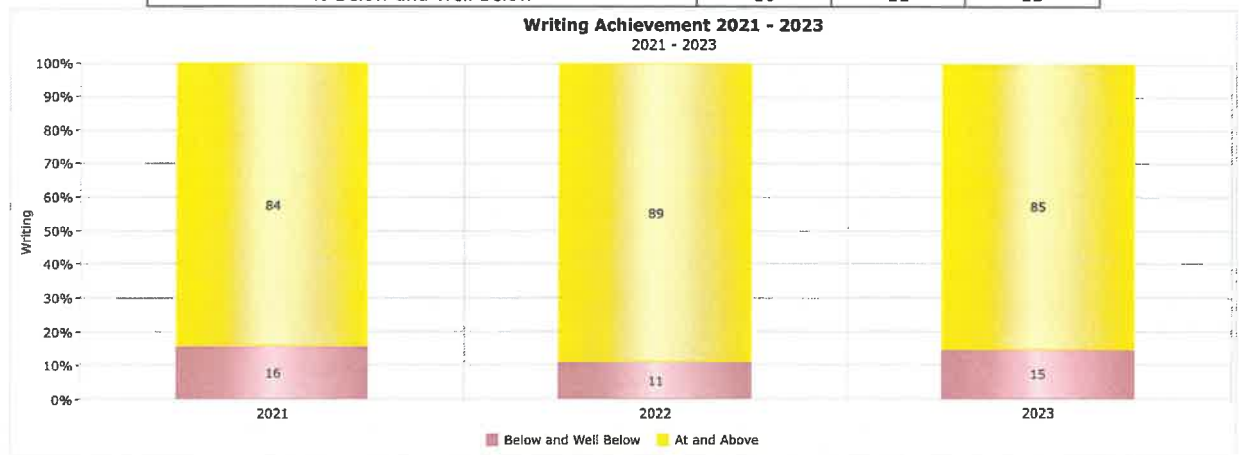


- A total of 89% of male students and 94% of female students were reading at or above the expected curriculum level.
- Male students' achievement was 5% lower than at the end of 2022, while females was 2% higher.
- One hundred percent of Māori females were reading at the expected level, compared to 88% of Māori males.
- One female Pasifika student was below in reading. It is interesting to note that of our 12 students who identify as Pasifika, six have started at Boulcott in 2024 at various year levels.
- For students who identify with other ethnic groups, the number of students at or above expectation was 1% lower than the total school population for both males and females.
- 92% of Māori students were reading at or above the expected level. This is 1% lower than 2022 and 1% higher than the whole school population.

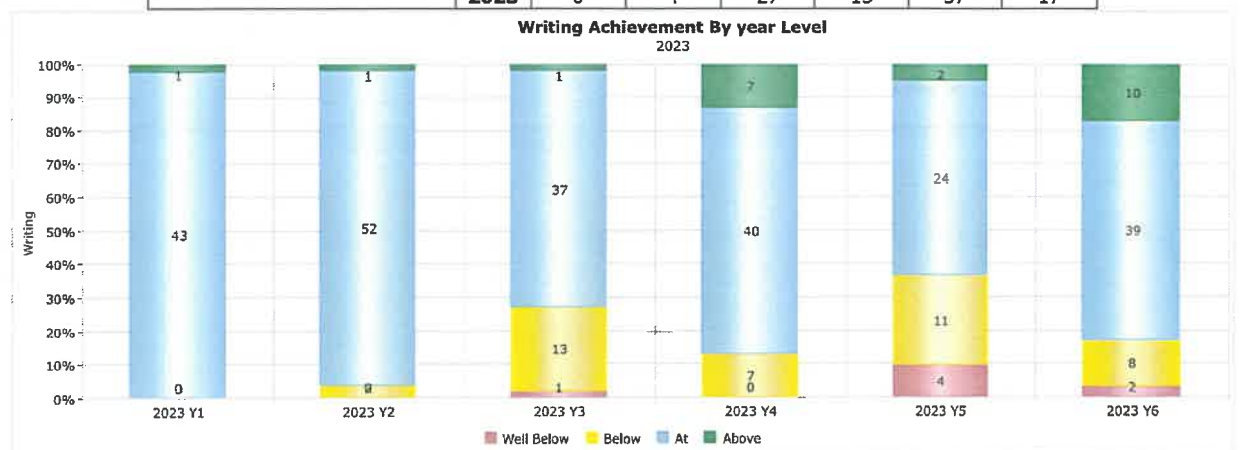
Writing Achievement

**All Students Achievement
Writing 2021 - 2023**

	2021	2022	2023
% At and Above	84	89	85
% Below and Well Below	16	11	15



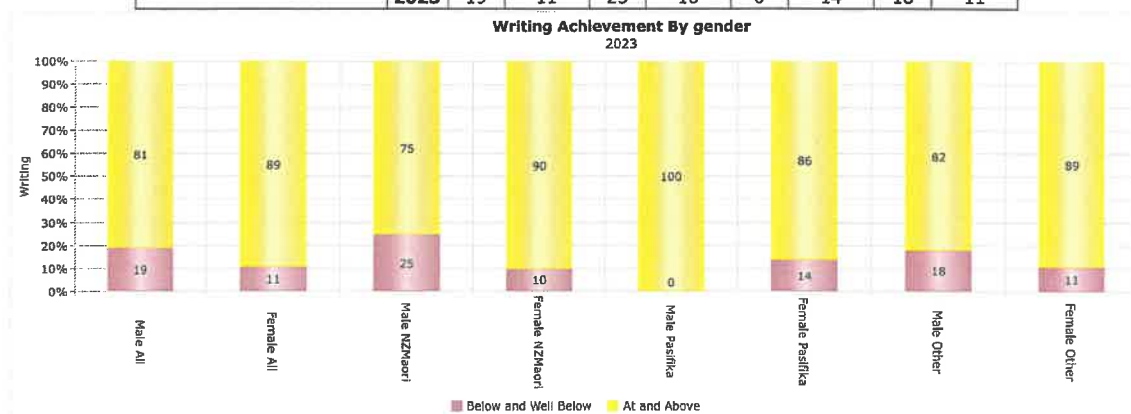
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021	100	93	74	91	65	70
	2022	100	100	84	90	74	83
	2023	100	96	73	87	63	83
% Below and Well Below	2021	0	7	26	9	35	30
	2022	0	0	16	10	26	17
	2023	0	4	27	13	37	17



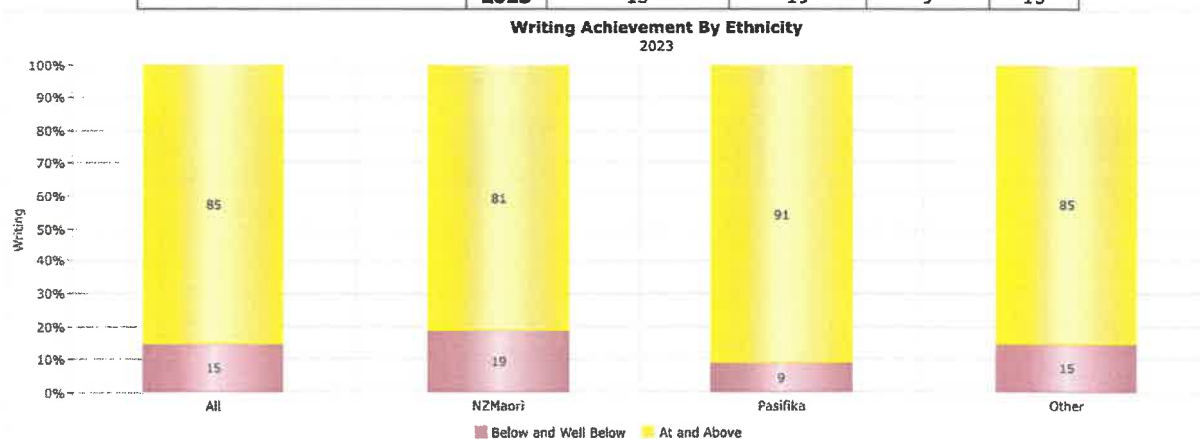
- Eighty-five percent of Boulcott students were achieving at or above the expected curriculum level in Writing at the end of 2023, compared to 89% at the end of 2022.
- Our Year 2, 4 and 6 groups had the strongest results in Writing.
- Our Year 4 and 6 cohorts have groups of children writing at a high level. This pattern is consistent with data over time.
- Across all year levels, the vast majority of students who are not at the expected level of the curriculum are either receiving extra support and/or have extra learning needs or challenges.

- Our Year 5 cohort had the largest proportion (37%) of students who were not achieving at the expected curriculum level. Two thirds of these students are male. Four male students are well below.

by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021	81	87	79	92	33	100	82	85
	2022	86	93	79	96	100	86	88	92
	2023	81	89	75	90	100	86	82	89
% Below and Well Below	2021	19	13	21	8	67	0	18	15
	2022	14	8	21	4	0	14	12	8
	2023	19	11	25	10	0	14	18	11



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2021	84	85	75	84
	2022	89	86	92	90
	2023	85	81	91	85
% Below and Well Below	2021	16	15	25	16
	2022	11	14	8	10
	2023	15	19	9	15

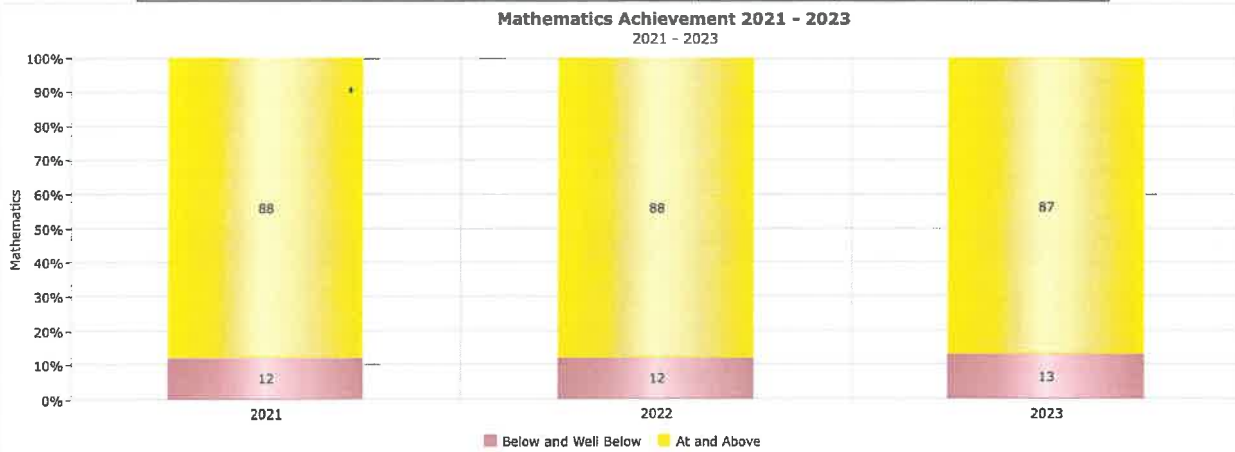


- A total of 81% of male students and 89% of female students were working at or above the expected curriculum level in Writing at the end of 2023.
- Male students' achievement was 5% lower than in 2022, while females was 4% lower.
- Māori student achievement by gender for Writing was 6% lower than the total school population for males and 1% higher for females.
- One Pasifika student was below in writing.
- For students who identify with Other ethnic groups, the number of students at or above expectation was equal to the total school population for females (89%) and 1% higher than the total population for male students.
- 81% of Māori students were writing at or above the expected level. This is 4% lowerer than the total school population.

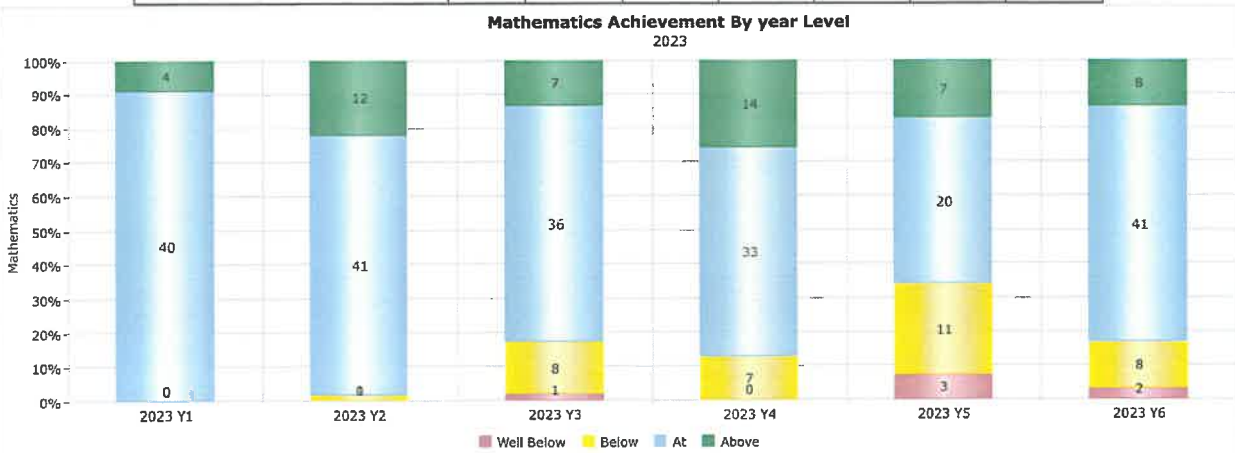
Mathematics Achievement

All Students Achievement Mathematics 2021 - 2023

	2021	2022	2023
% At and Above	88	88	87
% Below and Well Below	12	12	13



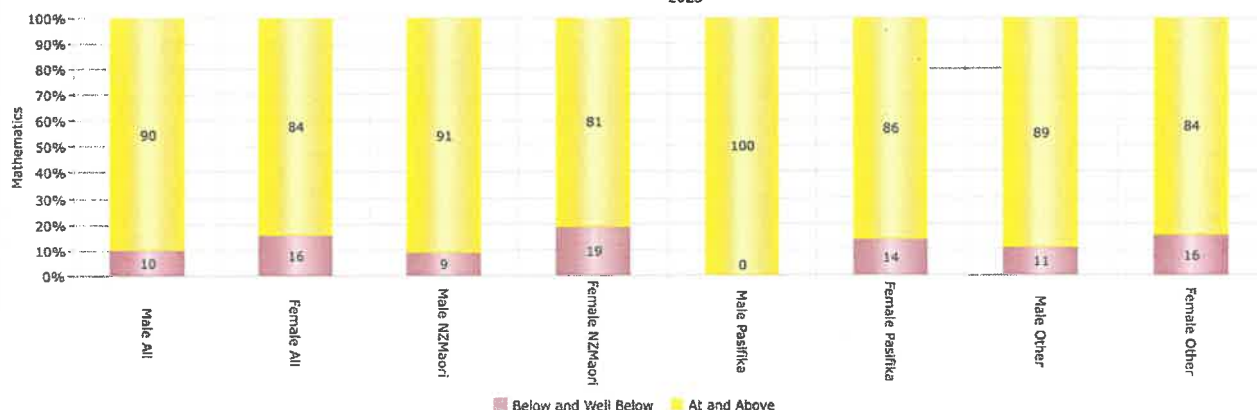
by Year		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
% At and Above	2021	100	100	87	89	72	76
	2022	100	100	85	83	75	78
	2023	100	98	83	87	66	83
% Below and Well Below	2021	0	0	13	11	28	24
	2022	0	0	15	17	25	22
	2023	0	2	17	13	34	17



- Across the school 87% of students were at or above the expected level in Mathematics - a decrease of 1% from the end of 2022.
- Our strongest results were in Year 2 (98%) and 4 (87%) students at or above the expected level.
- Our Year 5 cohort had the largest proportion of children (34% or 14 children) who were not achieving at the expected level in Mathematics. This is a decrease of 13% from the middle of 2023.
- Eleven of the 14 Year 5 students who were below the expected level in Mathematics are also below in literacy.

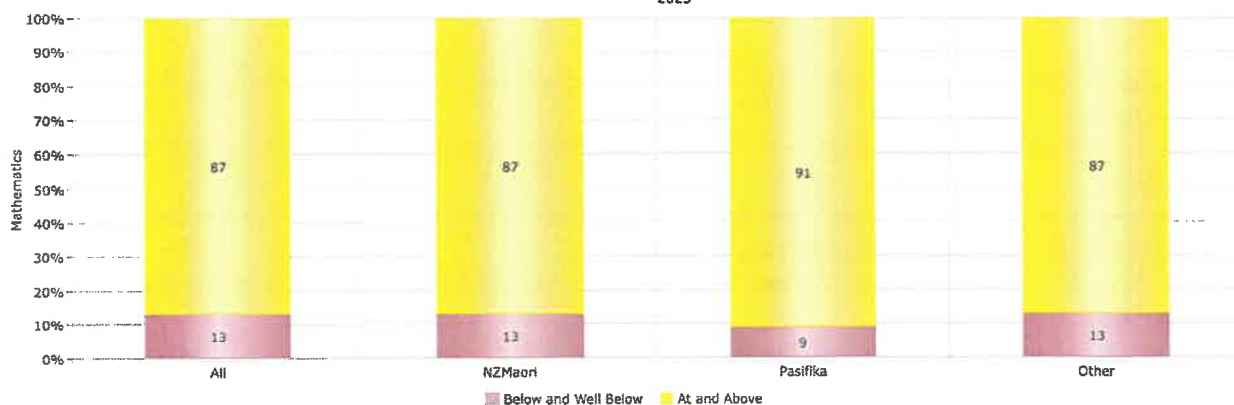
by Gender		All Students		NZ Maori		Pasifika		Other	
		Male	Female	Male	Female	Male	Female	Male	Female
% At and Above	2021	90	87	93	83	33	100	90	87
	2022	91	85	88	74	60	71	93	88
	2023	90	84	91	81	100	86	89	84
% Below and Well Below	2021	10	13	7	17	67	0	10	13
	2022	9	15	12	26	40	29	7	12
	2023	10	16	9	19	0	14	11	16

Mathematics Achievement By gender
2023



by Ethnicity		All Students	NZ Maori	Pasifika	Other
% At and Above	2021	88	88	75	89
	2022	88	82	67	91
	2023	87	87	91	87
% Below and Well Below	2021	12	12	25	11
	2022	12	18	33	9
	2023	13	13	9	13

Mathematics Achievement By Ethnicity
2023



- A total of 90% of male students and 84% of female students were achieving at or above the expected curriculum level in Mathematics.
- Both male and female students' achievement was 1% lower than in 2022.
- Ninety-one percent of Māori males were achieving at or above the expected curriculum level in Mathematics. Eighty-one percent of Māori females were achieving at or above the expected curriculum level in Mathematics. This is 3% lower than the total female student population.
- All Pasifika male students were meeting the expected curriculum level in Mathematics.
- Eighty-six percent of Pasifika female students were meeting the expected curriculum level in Mathematics. One student (accounting for 14%) was working below the expected level.

- Ninety-two percent of Māori students were at or above the expected level in Mathematics. This was equal to the overall student population.
- The number of students from other ethnicities achieving at the expected level was equal to the total student population.

Maori Student Achievement

Maori Student Achievement - percentage

	Above		At		Below		Well below	
	Maori	All	Maori	All	Maori	All	Maori	All
Reading	13%	19%	79%	72%	5%	6%	2%	3%
Writing	2%	7%	79%	78%	13%	13%	5%	2%
Maths	13%	17%	74%	70%	11%	11%	2%	2%

Maori Student Achievement - raw data*

	Above		At		Below		Well below	
	Maori	All	Maori	All	Maori	All	Maori	All
Reading	7	59	42	225	3	19	1	9
Writing	1	22	42	242	7	41	3	7
Maths	7	52	39	219	6	35	1	6

*Please note that Māori student data includes students whose whānau indicated Māori as their child's ethnicity on enrolment.

- The number of Māori students who are above the expected level is lower than the whole school population in all areas.
- The number of Māori students who are at the expected level is higher than the whole school population in all areas.
- The number of Māori students who are below or well below the expected level is equal to or less than the whole school population in all areas except writing.
- In writing, 5% of Māori students are well below the expected level, compared to 2% of the whole school population.
- All but one of the Māori students who are below or well below in Reading and/or Writing are part of literacy support groups or have been previously.
- Two Māori students (one male and one female) are above in two learning areas.
- All the Māori students who are above in Maths are male. The gender mix of Māori students who are below in Maths is equal.
- The gender mix of Māori students who are above in Reading is equal. All the Māori students who are below or well below in Reading are male.
- Of the Māori students below or well below in writing, 80% are male.

Summary

Overall we are very pleased with the 2023 end of year data for our kura. Small fluctuations in overall achievement can be attributed to students moving in and out of the school as our Year 6 cohorts leave and Year 1 cohorts begin their time at Boulcott School.

We are pleased to see strong achievement results across all areas of the curriculum for our tamariki Māori.

Percentage of Students At/Above Expected Curriculum Level

	Mid 2022	End 2022	Mid 2023	End 2023
Reading	89%	93%	92%	91%
Writing	89%	89%	87%	85%
Mathematics	94%	88%	92%	87%

Percentage of Māori Students At/Above Expected Curriculum Level

	Mid 2022	End 2022	Mid 2023	End 2023
Reading	86%	93%	96%	92%
Writing	88%	86%	88%	81%
Mathematics	94%	82%	92%	87%

Monitoring Achievement

Student achievement in all curriculum areas is regularly monitored according to our School-wide Assessment Map. This supports our kaiako in making informed judgements about achievement and next learning steps, as well as helping us maintain consistency in our judgements.

In addition to regular assessment, students of concern are monitored more closely by teachers and discussed regularly with Team Leaders and colleagues to ensure the best possible outcomes.

It is worthy of note that we continue to see the pattern of an achievement dip in the year that students transition between teaching teams and curriculum levels. With the changes ahead with the curriculum refresh and the introduction of Phases of learning spanning three years it will be interesting to see whether this pattern continues. Moving to a two syndicate model (i.e. Years 1-3 in one team and Years 4-6 in the second team) would also mean just one transition during a student's six years at Boulcott School.

There are several cohorts that we will monitor closely during 2024:

- Year 6 students in all curriculum areas and in particular the group of 11 students who are below expectations in two or more areas. These are the students who are reported on as Year 5 in this analysis.
- Year 4 students (2023 Year 3) in all curriculum areas with attention to those students who are on the cusp of at and below.
- Male Māori students in literacy

Supporting and Raising Achievement

Literacy

Our Te Ara Piki Programme started on March 4 with 11 Year 3 and 4 students participating in Booster Groups at Tier 2B (small group intervention). We also have two Year 4 students, one Year 3 student and two Year 2 students receiving Tier 2C Intervention which involves one to one or pair teaching. At this stage we do not have the human resources to run Tier 2A interventions which involve small group support with a trained teacher aide, however with the employment of another teacher aide, we will certainly explore this option. In Term 2 and 3 Te Ara Piki support at Tier 2A or 2B will be provided to a group of students within our Year 5 and 6 cohorts who are achieving below the expected level in Reading and/or Writing.

In early 2024 our Kōwhai Team teachers participated in two days of structured literacy professional development. Our Kahikatea teachers have also had professional development and in class support with our literacy support teacher in relation to teaching spelling via The Code programme as well as small group reading instruction.

Mathematics

This year our whole school professional development focus is on Mathematics and we are working with a specialist Mathematics teacher facilitator, Jackie Brown. This includes staff workshops as well as Jackie working in classes for both modelling and observation of best practice. In addition, our Kōwhai and Kahikatea teaching teams worked alongside NZCER researcher Julie Roberts to complete an in depth analysis of our early 2024 Mathematics data for Year 4-6. This will support us to target specific gaps in knowledge and spot misconceptions our students have in the area of Mathematics.

Through collaborative teaching practice, our Kahikatea Team is aiming to raise achievement in Mathematics for our Year 6 cohort. The aim is for a teacher in the team to be able to work with a small group of students from across the team on knowledge gaps.

Māori students

As a staff we continue to work on our knowledge of Te Reo Māori and Te Ao Māori with the support of Lucy Bould, Molly Weaver and our Whānau Rōpu. Karakia, waiata and staff mihimihi are included in staff hui each week.

Our growing Whānau Rōpu has been part of creating our new Strategic Plan this year, supporting the Senior Leadership Team with recommendations to ensure that our Māori students continue to achieve highly and that their culture and identity is valued.

Kapa haka has initially been for our Senior Team students as well as Māori students from across the school, however it will be rolled out to all students as soon as we have access to another tutor. Our students who whakapapa Māori will be part of the He Māori Ahau programme later in 2024.

English Language Learners

In 2024 we have over 80 students at Boulcott School who are English Language Learners (ELLs). Our students receive support to learn and become proficient in English through small groups, purposeful role-play tasks and in class support. Our staff have participated in two professional development sessions around assessing ELLs and will undertake further learning around how language acquisition can be best supported in a classroom setting.

Jo Lock
March 2024