

# **BOULCOTT SCHOOL**

## **ANNUAL FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**



Ministry Number:	2813
Principal:	Rachael Sole
School Address:	Boulcott Street, Lower Hutt, 5010
School Postal Address:	Boulcott Street, Lower Hutt, 5010
School Phone:	04 566 3058
School Email:	<a href="mailto:info@boulcott.school.nz">info@boulcott.school.nz</a>
Accountant / Service Provider:	Accounting For Schools Limited

# BOULCOTT SCHOOL

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the school.

The School's 2024 financial statements are authorised for issue by the Board.

Jacqu ISAAC

Full Name of Presiding Member

Rachael Mary Sole

Full Name of Principal

[Signature]

Signature of Presiding Member

R. M. Sole

Signature of Principal

15 May 2025

Date:

15 May 2025

Date:

# BOULCOTT SCHOOL

## Statement of Comprehensive Revenue and Expense For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
<b>Revenue</b>				
Government Grants	2	3,241,949	3,174,118	3,114,421
Locally Raised Funds	3	63,092	50,228	116,716
Interest		25,424	20,000	17,504
		<u>3,330,465</u>	<u>3,244,346</u>	<u>3,248,641</u>
<b>Expenses</b>				
Locally Raised Funds	3	31,270	20,512	53,054
Learning Resources	4	2,434,770	2,393,758	2,311,405
Administration	5	191,717	214,484	176,420
Interest		2,009	1,500	1,767
Property	6	609,882	617,954	595,348
		<u>3,269,648</u>	<u>3,248,208</u>	<u>3,137,994</u>
<b>Net Surplus for the year</b>		60,817	(3,862)	110,647
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>60,817</u>	<u>(3,862)</u>	<u>110,647</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 2024

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Balance at 1 January</b>	432,632	447,192	321,985
Total comprehensive revenue and expense for the year	60,817	(3,862)	110,647
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	21,073	-	-
<b>Equity at 31 December</b>	<b>514,522</b>	<b>443,330</b>	<b>432,632</b>
Accumulated Comprehensive Revenue and Expense	514,522	443,330	432,632
Reserves	-	-	-
<b>Equity at 31 December</b>	<b>514,522</b>	<b>443,330</b>	<b>432,632</b>

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 2024

		2024	2024	2023
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	7	22,525	110,714	71,392
Accounts Receivable	8	184,189	174,000	169,426
GST Receivable		13,086	14,000	13,638
Prepayments		17,942	6,000	5,353
Inventories	9	5,910	4,000	4,614
Investments	10	389,509	270,000	272,679
Funds receivable for Capital Works Projects	16	597	-	-
		<u>633,758</u>	<u>578,714</u>	<u>537,102</u>
<b>Current Liabilities</b>				
Accounts Payable	12	256,976	208,000	203,817
Revenue Received in Advance	13	-	-	11,305
Provision for Cyclical Maintenance	14	42,000	70,000	59,440
Finance Lease Liability	15	12,510	7,800	11,183
		<u>311,486</u>	<u>285,800</u>	<u>285,745</u>
<b>Working Capital Surplus/(Deficit)</b>		<u>322,272</u>	<u>292,914</u>	<u>251,357</u>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	249,029	189,416	201,847
Work in Progress		-	-	12,689
		<u>249,029</u>	<u>189,416</u>	<u>214,536</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	38,916	29,000	23,334
Finance Lease Liability	15	17,863	10,000	9,927
		<u>56,779</u>	<u>39,000</u>	<u>33,261</u>
<b>Net Assets</b>		<u>514,522</u>	<u>443,330</u>	<u>432,632</u>
<b>Equity</b>		<u>514,522</u>	<u>443,330</u>	<u>432,632</u>

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 2024

		2024	2024	2023
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		902,607	1,010,267	833,983
Locally Raised Funds		51,572	327,282	124,405
Goods and Services Tax (net)		561	(8,000)	(4,196)
Payments to Employees		(584,110)	(555,115)	(497,885)
Payments to Suppliers		(244,507)	(290,797)	(298,605)
Cyclical Maintenance Payments in the year		(14,036)	12,755	(35,469)
Interest Paid		(2,009)	(1,500)	(1,767)
Interest Received		22,425	20,000	16,538
Net cash from / (to) the Operating Activities		132,503	514,892	137,004
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(75,002)	(52,700)	(60,047)
Purchase of Investments		(116,830)	(270,000)	(12,311)
Net cash from / (to) the Investing Activities		(191,832)	(322,700)	(72,358)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		21,073	-	-
Finance Lease Payments		(10,014)	-	(27,406)
Funds on behalf of Third Parties		(597)	-	38,212
Net cash from Financing Activities		10,462	-	10,806
<b>Net increase/(decrease) in cash and cash equivalents</b>		(48,867)	192,192	75,452
Cash and cash equivalents at the beginning of the year	7	71,392	(81,478)	(4,060)
<b>Cash and cash equivalents at the end of the year</b>	7	22,525	110,714	71,392

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 2024

### 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 2024 to 31 December 2024 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 \$33 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 2024

### 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 2024

### 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 material.

#### **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 2024

### 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

#### **l) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

#### **Non cash generating assets**

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

The reversal of an impairment loss is recognised in the surplus or deficit.

# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 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 2024

### 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 2024

### 2. Government Grants

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	902,729	815,194	838,646
Teachers' salaries grants	1,889,619	1,889,619	1,841,253
Use of Land and Buildings grants	448,232	448,232	434,522
Other government grants	1,369	21,073	-
	<u>3,241,949</u>	<u>3,174,118</u>	<u>3,114,421</u>

### 3. Locally Raised Funds

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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	15,735	20,405	31,112
Fundraising & Community Grants	4,767	1,036	33,909
Other Revenue	21,742	16,000	18,423
Trading	5,437	2,332	3,496
Fees for Extra Curricular Activities	15,411	10,455	29,776
	<u>63,092</u>	<u>50,228</u>	<u>116,716</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	29,351	19,579	50,552
Trading	1,919	933	2,502
	<u>31,270</u>	<u>20,512</u>	<u>53,054</u>
	<u>31,822</u>	<u>29,716</u>	<u>63,662</u>

*Surplus/ (Deficit) for the year Locally raised funds*

### 4. Learning Resources

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	50,609	56,751	53,459
Depreciation	59,788	44,700	49,255
Information and communication technology	14,948	13,196	15,730
Library resources	866	1,400	795
Employee benefits - Salaries	2,290,656	2,259,734	2,178,305
Staff development	17,903	17,977	13,861
	<u>2,434,770</u>	<u>2,393,758</u>	<u>2,311,405</u>



# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	9,997	9,500	6,879
Board of Trustees Fees	2,965	3,500	3,130
Board of Trustees Expenses	15,735	18,200	13,194
Communication	1,493	1,450	1,421
Consumables	9,751	14,800	11,720
Other	10,676	18,439	8,491
Employee Benefits - Salaries	125,378	130,000	117,818
Insurance	6,692	9,595	4,779
Service Providers, Contractors and Consultancy	9,030	9,000	8,988
	<u>191,717</u>	<u>214,484</u>	<u>176,420</u>

### 6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	12,910	12,800	11,608
Consultancy and Contract Services	35,888	35,000	34,256
Cyclical Maintenance Provision	12,178	16,245	19,390
Grounds	4,157	5,443	5,010
Heat, Light and Water	22,662	22,000	19,721
Rates	1,853	2,000	1,628
Repairs and Maintenance	11,978	16,234	14,754
Use of Land and Buildings	448,232	448,232	434,522
Security	5,890	5,000	4,833
Employee Benefits - Salaries	54,134	55,000	49,626
	<u>609,882</u>	<u>617,954</u>	<u>595,348</u>

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

### 7. Cash and Cash Equivalents

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cash on Hand	176	100	212
Bank Current Account	16,932	110,614	67,859
Bank Call Account	5,417	-	3,321
Cash and cash equivalents for Cash Flow Statement	<u>22,525</u>	<u>110,714</u>	<u>71,392</u>

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 2024

### 8. Accounts Receivable

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	400	174,000	190
Receivables from the Ministry of Education	1,862	-	371
Interest Receivable	5,318	-	2,319
Teacher Salaries Grant Receivable	176,609	-	166,546
	<u>184,189</u>	<u>174,000</u>	<u>169,426</u>
Receivables from Exchange Transactions	5,718	174,000	2,509
Receivables from Non-Exchange Transactions	178,471	-	166,917
	<u>184,189</u>	<u>174,000</u>	<u>169,426</u>

### 9. Inventories

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
School Uniforms	5,910	4,000	4,614

### 10. Investments

The School's investment activities are classified as follows:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	389,509	270,000	272,679

# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	43,931	57,656	-	-	(6,069)	95,518
Furniture and Equipment	106,443	18,050	(6,495)	-	(23,896)	94,102
Information Technology	31,943	15,318	-	-	(17,114)	30,147
Leased Assets	18,565	21,974	-	-	(12,583)	27,956
Library Resources	965	467	-	-	(126)	1,306
<b>Balance at 31 December 2024</b>	<b>201,847</b>	<b>113,465</b>	<b>(6,495)</b>	<b>-</b>	<b>(59,788)</b>	<b>249,029</b>

The net carrying value of equipment held under a finance lease is \$27,956 (2023: \$18,565).

#### 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	361,378	(265,833)	95,518	316,412	(259,792)	56,620
Furniture and Equipment	509,077	(414,984)	94,102	497,986	(391,543)	106,443
Information Technology	231,579	(201,453)	30,147	216,261	(184,318)	31,943
Leased Assets	67,418	(39,463)	27,956	48,141	(29,576)	18,565
Library Resources	2,088	(781)	1,306	1,621	(656)	965
<b>Balance at 31 December</b>	<b>1,171,540</b>	<b>(922,514)</b>	<b>249,029</b>	<b>1,080,421</b>	<b>(865,885)</b>	<b>214,536</b>

### 12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	55,931	12,000	11,408
Accruals	9,997	8,000	7,863
Employee Entitlements - salaries	180,996	188,000	172,362
Employee Entitlements - leave accrual	10,052	-	12,184
	<b>256,976</b>	<b>208,000</b>	<b>203,817</b>
Payables for Exchange Transactions	246,924	208,000	191,633
Payables for Non-exchange Transactions	10,052	-	12,184
	<b>256,976</b>	<b>208,000</b>	<b>203,817</b>

The carrying value of payables approximates their fair value.

# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 13. Revenue Received in Advance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Grants in Advance - Ministry of Education	-	-	11,305
	-	-	11,305

### 14. Provision for Cyclical Maintenance

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	82,774	82,774	98,853
Increase/ (decrease) to the Provision During the Year	12,178	16,245	11,421
Other Adjustments	-	-	-
Use of the Provision During the Year	(14,036)	(19)	(27,500)
Provision at the End of the Year	80,916	99,000	82,774
Cyclical Maintenance - Current	42,000	70,000	59,440
Cyclical Maintenance - Term	38,916	29,000	23,334
	80,916	99,000	82,774

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2025. 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:

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	14,526	8,800	12,594
Later than One Year and no Later than Five Years	20,053	11,000	10,662
Future Finance Charges	(4,206)	(2,000)	(2,146)
	30,373	17,800	21,110
Represented By			
Finance Lease Liability - Current	12,510	7,800	11,183
Finance Lease Liability - Non-current	17,863	10,000	9,927
	30,373	17,800	21,110

# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 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.

	2024	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution	Closing Balances \$
Heat Pump and Security Cage	Completed	-	28,549	(28,549)	-	-
Block A Heat Pump	Completed	-	5,000	(5,597)	-	(597)
		-	33,549	(34,146)	-	(597)

#### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-  
(597)

(597)

	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)	-	-

### 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 2024

### 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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,965	3,130
<i>Leadership Team</i>		
Remuneration	619,833	607,018
Full-time equivalent members	5	5
Total key management personnel remuneration	622,798	610,148

There are six members of the Board, excluding the Principal. The Board held seven 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	150 - 160	150 - 160
Benefits and Other Emoluments	4 - 5	4 - 5

#### Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	2	3
110 - 120	4	3
	6	6

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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

# BOULCOTT SCHOOL

## Notes to the Financial Statements

For the year ended 31 December 2024

### 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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.

#### Pay Equity and Collective Agreement Funding Wash-up

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or a liability regarding this funding wash-up, which is expected to be settled in July 2025.

### 21. Commitments

#### (a) Capital Commitments

At 31 December 2024, the Board had no capital commitments (2023: Nil).

#### (b) Operating Commitments

As at 31 December 2024 the Board has not entered into any operating commitments (2023: 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

	2024	2024	2023
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	22,525	110,714	71,392
Receivables	184,189	174,000	169,426
Investments - Term Deposits	389,509	270,000	272,679
Total Financial assets measured at amortised cost	596,223	554,714	513,497

#### Financial liabilities measured at amortised cost

Payables	256,976	208,000	203,817
Finance Leases	30,373	17,800	21,110
Total Financial Liabilities Measured at Amortised Cost	287,349	225,800	224,927

### 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 2024

Name	Position	How position on Board gained	Occupation	Term expired / expires
Jacqui Issacs	Presiding Member	Elected September 2022	Police Officer	May 2025
Rachael Sole	Principal	Appointed	Principal	
Margaret Bargh	Parent Rep	Co-opted November 2020, Re-elected September 2022	Homemaker	May 2025
Andreas Hueser	Parent Rep	Elected 2016 & September 2022	Economimc Consultant	May 2025
Molly Weaver	Staff Rep		Teacher	
Wendy Dewes	Parent Rep	Elected September 2022	Lawyer	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 2024**

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

In 2024 the School received funding of \$5,294 (2023: \$4,922) 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 2024 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.

# Independent auditor's report

## **To the readers of the financial statements of Boulcott School for the year ended 31 December 2024**

The Auditor-General is the auditor of Boulcott School (the School). The Auditor-General has appointed me, Michael Rania, using the staff and resources of Moore Markhams Wellington Audit, to carry out the audit of the financial statements of the School on his behalf.

### **Opinion**

We have audited the financial statements of the School on pages 2 to 19, which comprise the statement of financial position as at 31 December 2024, 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 2024, 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 15 May 2025. 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 arise from section 134 of the Education and Training Act 2020.

### **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.

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 1, 20 to 21, and pages 24 to 45 but does not include the financial statements, and our auditor's report thereon.


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

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

### **Independence**

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

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



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

## BOULCOTT SCHOOL BOARD OF TRUSTEES CONTACT DETAILS 2025

TITLE	OCCUPATION	NAME	HOME EMAIL/FAX	HOME ADDRESS	Mobile Phone	WORK PHONE	CHILD/ROOM NO. (PARTNER)
Presiding Member H&S Liaison Exit interview Principal Appraisal	Police Officer	Jacqui Isaac	Jacqui.rodger@gmail.com	4A Grace Nicholls Gr Riverstone Upper Hutt 5018	021 339 068		Maddie (Rm2) Matilda (Rm 7) (Daryl)
Finance	Contractor	Margaret Bargh	margaretbargh@gmail.com	27 Marina Grove, Hutt Central, 5010	021 775 517		Daniel (Rm 1) Blair
Property/Policies	Economic Consultant	Andreas Hueser	<a href="mailto:Andreas.s.heuser@gmail.com">Andreas.s.heuser@gmail.com</a>	34 Penrose Street Lower Hutt 5010	027 283 0899	027 283 0899	Bianca (Rm 12) (Georgia)
Secretary/Admin NZTA Board Training	Lawyer	Wendy Dewes	Wendy.dewes@gmail.com	20 Ariki Street, Boulcott, Lower Hutt 5010	021 511 660	570 4185	Dusty (Rm 3) Nathan
Principal	Principal	Rachael Sole	Rachael_sole@boulcott.school.nz	2/25 Thane Road, Roseneath 6011	021 550 979	566 3058	Craig
Staff Rep Whanau Ropu	Teacher	Molly Weaver	Molly_Weaver@boulcott.school.nz	41A Tannadyce Street, Stathmore Park, 6022	027 827 3776	566 3058	(Jake)
Minute Taker	Office Admin	Tania Blucher	Blucher@slingshot.co.nz	1/68 Hautana Street Woburn Lower Hutt	566 7255 (Home) 027 327 3458	566 3058	(Peter)



## Statement of Variance 2025- reporting on our 2024 School Year

<b>School Name:</b> Boulcott School	<b>School Number:</b> 2813
-------------------------------------	----------------------------

Strategic Aim	Teaching and learning is student focused	Kōwhai Team
<b>Annual Aim</b>	<ul style="list-style-type: none"> <li>• Raising Maths achievement in Year 4.</li> <li>• Improving achievement of boys' writing in Kōwhai team</li> </ul>	
<b>Target</b>	<ul style="list-style-type: none"> <li>• Raise the achievement of 8 Year 4 students from below (or on the cusp) by explicitly teaching number knowledge and place value through planned, targeted warm-ups, group teaching and practice work.</li> <li>• Boost writing achievement of 8 boys by at least one sublevel by finding out what makes them tick as writers. Get to know which genres and topics they are more interested in and use these often as a lens for writing tasks.</li> </ul>	
<b>Baseline data</b>	<ul style="list-style-type: none"> <li>• At the end of 2023 <ul style="list-style-type: none"> <li>◦ 83% of Year 3 students at or above in maths</li> <li>◦ 73% of Year 3 students at or above in writing</li> <li>◦ 81% of male students and 89% of female students at or above in writing.</li> </ul> </li> <li>• At the beginning of 2024 <ul style="list-style-type: none"> <li>◦ PAT maths for Year 4s identified gaps in place value, fractions and number sequence.</li> </ul> </li> </ul>	

<b>Actions</b> What did we do?	<b>Outcomes</b> What happened?	<b>Reasons for variance</b> Why did it happen?	<b>Evaluation</b> Where to next?
<p><b>MATHS:</b> At the beginning of 2024 we noted some gaps in number knowledge when completing a PAT maths analysis for our Year 4 cohort. The gaps centred mainly around the areas of place value and fractions.</p> <p>Our goal was to boost the achievement of 8 Year 4 students so that they all moved at least</p>	<p>At the end of 2024 6 out of 8 students were at the Middle or End of Level 2 for their OTJ.</p> <p>Two students were below. One was a new student in 2024 and has moved on in 2025. The other moved one sublevel but is still below. She did not make the gains in place value and fractions</p>	<p>Teachers found that using targeted warm ups they were able to build knowledge as well as revisit it regularly, leading to greater retention.</p> <p>In Term 4 while teaching rational numbers we moved towards whole class teaching in maths and began 'teaching to the year level' as now</p>	<p>In 2025 we will use PRIME as a structured programme to address the progress outcomes in the refreshed NZC.</p> <p>We will use data from the beginning of 2025 to identify gaps and target</p>

<p>one curriculum sub levels during the 2024 academic year.</p> <p>Our professional development in Mathematics supported us to use targeted, engaging whole class warm ups addressing gaps in number knowledge and to keep knowledge 'on top' when it wasn't the main maths focus.</p>	<p>knowledge that the other students did (evident in diagnostic, formative and summative assessment) Four of the students moved two sublevels, e,g, from the beginning of level 2 to the end of level 2.</p>	<p>recommended by the MoE. We used the progress outcomes from the new NZC and found that our students were really engaged in rich task learning and teachers were pleasantly surprised by the progress their students made during the unit. In student reflections, fractions was an area they felt successful with.</p>	<p>students. As a team we will continue to plan collaboratively, use targeted warm ups and have a rich task day each week.</p>
<p><b>WRITING</b> At the beginning of 2024 we noted that we had a group of boys who were able writers but were not achieving as well as they could have been. Anecdotally, we noted the boys were not very engaged in writing, often did write very much or rushed through their writing.</p> <p>Teachers talked with their target students in the group about what they liked and disliked about writing, how teachers could help, things they liked to write about. For some students chromebooks were used as a tool at times.</p>	<p>At the end of 2024 all but one of the boys had moved a sublevel in writing.</p> <p>The student who did not move a sublevel was below in writing at the end of 2024 as was another student who moved a sublevel but remained below.</p> <p>One of the students moved two sublevels during the year.</p>	<p>For one of the students anxiety around writing is a big barrier to achievement. For the majority of the boys, the physical mechanics of writing are a barrier, with handwriting taking up cognitive load needed for composition. Near the end of the year, after some professional development in handwriting across the school we noticed a small improvement in the speed at which students write.</p>	<p>In 2025 we will teach handwriting explicitly 5 days a week for 20 minutes. We have a progression to follow and speed checks to monitor improvement. As we participate in AFL schoolwide, we hope that what our students learn about beginning agentic learners will carry through into their writing.</p>
<p><b>Planning for next Year (2025):</b></p>			
<p>School wide use of PR1ME to complement refreshed NZC Mathematics in conjunction with targeted warm ups and rich tasks.</p> <p>Two days of MoE Mathematics PLD</p> <p>Use of twice yearly standardised testing in Writing- e-asTTle</p>			

Strategic Aim	Teaching and learning is student focused - Kahikatea
Annual Aim	<ul style="list-style-type: none"> <li>Improving Mathematics outcomes for Y6 students</li> <li>Raising Maths achievement for Māori students in Kahikatea</li> </ul>
Target	<ul style="list-style-type: none"> <li>Raise the mathematics achievement of 8 Year 6 students (currently below or on the cusp) by explicitly teaching number knowledge and place value through planned, targeted warm ups, group teaching and practice work.</li> <li>Boost mathematics achievement of Māori students - targets set for individual students</li> </ul>
Baseline data	<p>At the end of 2023</p> <ul style="list-style-type: none"> <li>66% of Year 5 students were at or above for mathematics</li> <li>The 2023 Year 5 cohort had the largest proportion of children (34% or 14 children) who were not achieving at the expected level in Mathematics. This was a decrease of 13% from the middle of 2023.</li> </ul> <p>At the beginning of 2024</p> <ul style="list-style-type: none"> <li>PAT assessment data identified gaps in place value knowledge, rational number and strategy</li> <li>Assessment data indicated significant gaps in students' 'essential knowledge' and understanding of operations was impeding progress in achievement at this level (e.g. recalling basic facts, and accurately dividing areas and sets, is essential for understanding fractions).</li> <li>Teachers identified many target students had maths anxiety and / or passive learning dispositions which was a barrier to learning.</li> </ul>

Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
<p>Teachers planned warm up activities targeted at addressing gaps and developing essential knowledge and strategies,</p> <p>Teachers undertook professional development led by Jackie Brown from ImpactEducation that was focused on planning to meet</p>	<p>Improving Mathematics outcomes for eight Y6 students</p> <ul style="list-style-type: none"> <li>In the 2024 end of year OTJ, 4 students moved two sublevels.</li> <li>4 students moved one sublevel.</li> <li>4 of the 8 target students selected were 'at' the expected level for their OTJ (either at the middle or end of Level 3).</li> </ul>	<p>All target students made gains in with their mathematics achievement in 2024. Targeting lessons focused on filling essential knowledge gaps, and supporting students to develop strategies for independent problem solving were successful in raising achievement.</p> <p>Using materials and modelling problems in a variety of ways supported students to develop their understanding of higher level concepts.</p> <p>Using concrete materials support students to perform operations with more independence.</p>	<p>In 2025 Boulcott School will use the PR1ME Mathematics programme to support our teaching of the refreshed mathematics curriculum.</p> <p>PR1ME follows the CPA model (Concrete, Pictorial, Abstract) that scaffolds learners through a structured programme that builds on prior knowledge.</p>

<p>the needs of individual students and developing engaging thematic units of learning.</p> <p>Target students regularly worked in small groups for targeted support.</p> <p>Teachers focused on using a range of materials to model problems in multiple ways.</p> <p>Encouraging students to take an active role in their learning. Explicit teaching and co-construction 'active learning' and taking a growth mindset to challenging learning.</p> <p>Ensuring that struggling learners still had exposure to higher level concepts and opportunities for rich problem solving and working in mixed ability groups.</p>	<ul style="list-style-type: none"> <li>• 4 students were nonetheless 'below' the expected level for their OTJ. All 4 were at the beginning of Level 3 at the end of 2024, 1 sub-level below their expected level.</li> <li>• These students did not make the same gains as their peers with essential knowledge development and their understanding of rational numbers (fractions, ratio and proportions).</li> </ul> <p>Raising Maths achievement for Māori students in Kahikatea</p> <ul style="list-style-type: none"> <li>• At the end of 2024, 7 of 8 of the selected Māori students were 'at' the expected level for their OTJ.</li> <li>• 1 student was 'below' the expected level for their OTJ.</li> <li>• This student has diagnosed learning difficulty`.</li> </ul>	<p>The students who were 'at' the expected level for their OTJ successfully progressed beyond using concrete materials and reliance on teacher guidance, to being able to 'image' problems and independently applying their growing essential knowledge when problem solving.</p> <p>The students who were 'below' expectations did not make the same gains in knowledge recall or independence. They were still reliant on concrete materials and illustrations to model and solve problems (relying on physically moving counters on a fraction shape to find <math>\frac{1}{4}</math> of 20 for example) and did not progress to the independent imaging stage.</p> <p>Struggles with literacy impacted progress of some learners, as accessing and decoding the content at higher levels of the curriculum can be difficult.</p> <p>Four students who were not 'at' the expected level have diagnosed learning disabilities, including struggles with working memory and processing difficulties.</p> <p>Mathematics anxiety also had a noticeable impact on the achievement of some learners, negatively impacting their ability to independently engage with maths tasks.</p>	<p>We will use data from the beginning of 2025 to identify gaps and target students.</p> <p>As a team we will continue to plan collaboratively, use targeted warm ups and have a rich task day each week.</p>
<b>Planning for next Year (2025):</b>			
<p>School wide use of the PRIME mathematics programme to complement refreshed NZC Mathematics.</p>			

Continue to use targeted warm ups, opportunities to engage with 'rich tasks', and targeted workshops and small group work as part of regular mathematics lessons.

Teachers will participate in two days of Ministry of Education professional learning this year to support the implementation of the refreshed Mathematics Curriculum.

At risk students will participate in the Accelerated Learning in Mathematics (ALiM) programme run by Lisa Hassel as part of her ALT role. Once Lisa has completed training, she will work with a target group of Kahikatea learners from the second half of T1.

Strategic Aim	Teaching and learning is student focused	Harakeke
<b>Annual Aim</b>	<ul style="list-style-type: none"> <li>Improving Maths Outcomes For Māori students in Harakeke</li> <li>Improvement of Basic facts knowledge of Year 2 tamariki</li> <li>Improvement of Fraction knowledge of Year 1 tamariki</li> </ul>	
<b>Target</b>	<ul style="list-style-type: none"> <li>Move target Māori tamariki 2 curriculum levels in mathematics.</li> <li>Raise the achievement of Year 2 students to be Stage 4 or higher in basic facts. In 2023, 58% achieved Stage 4 or higher, we will raise this to 75% of students.</li> <li>Raise the achievement of Year 1 students who have been at school for 4 terms, to be Stage 2-3 or higher in fractions. In 2023, 22% achieved Stage 2 or higher, we will raise this to 75% of students.</li> </ul>	
<b>Baseline data</b>	<ul style="list-style-type: none"> <li>At the end of 2023 58% of Year 2 students achieved Stage 4 or higher in basic facts</li> <li>In 2023, 22% of Year 1 students achieved Stage 2 or higher in fractions</li> </ul>	

Actions What did we do?	Outcomes What happened?	Reasons for variance Why did it happen?	Evaluation Where to next?
<p>Teachers became familiar with the 2023 data for target students and identified specific gaps in their math knowledge and conceptual understanding.</p> <p>Once gaps were identified and taught, teachers planned to review specific content regularly throughout the year - focusing on little and often chunks of instruction to impact retention of ideas.</p> <p>Teachers used lots of manipulative materials and made links to real life</p>	<p><u>Improving Maths Outcomes for Māori students in Harakeke</u></p> <p>2024 End of year OTJ data showed that 4 of the 6 target students successfully moved 2 curriculum levels in 2024.</p> <ul style="list-style-type: none"> <li>1 student moved from beginning Level 1 to the end of Level 1</li> <li>3 students moved from the middle of Level 1 to beginning level 2</li> </ul> <p>The 2 students who only moved 1 curriculum level in 2024 both still</p>	<p>We were pleased with the progress of our Māori focus students. Teachers found that combining explicit teaching with quality independent practice, followed by regular check-ins in small groups and workshops, effectively reinforced the concepts and knowledge being taught.</p> <p>Of the 18 Year 2 students who did not achieve Stage 4 or higher in basic facts, there were other factors that most likely impacted achievement including;</p> <ul style="list-style-type: none"> <li>3 students were ESOL learners, 1 with delayed speech for his age</li> <li>2 students displayed anxiety around learning across all curriculum areas</li> </ul>	<p>We will look at 2024 end of year data to identify areas where achievement needs to be raised and plan ways to target these accordingly.</p> <p>In 2025 we will use PRIME maths to support the teaching of Phase 1 (Years 0-3) of the refreshed maths curriculum. In addition to this structured approach to teaching</p>



<p>learning experiences to support the growth of fraction knowledge.</p> <p>Planned informal assessment was used throughout the year to track progress.</p> <p>Whole class teaching was used to ensure exposure for all students to concepts, then group work targeted individual needs.</p> <p>Teachers became more knowledgeable about the scope and sequence for teaching basic facts.</p> <p>School wide professional development with Jackie Brown led to changes in how we use maths warm ups as a way to review prior skills and knowledge or introduce new Mathematical concepts.</p>	<p>finished the year at the end of Level 1 which is appropriate for a Year 2.</p> <p><u>Improvement of Basic facts knowledge of Year 2 tamariki</u></p> <p>2024 end of year data showed that 59% of Year 2 students achieved Stage 4 or higher in basic facts.</p> <p><u>Improvement of Fraction knowledge of Year 1 tamariki</u></p> <p>2024 end of year data showed that 84% of Year 1 students achieved Stage 2 or higher in fractions.</p>	<ul style="list-style-type: none"> <li>- 2 students have global developmental delays</li> <li>- 3 students were referred for assessments with child development service</li> <li>- 1 student was new to the school in Term 4</li> <li>- 1 student had inconsistent attendance due to family circumstances</li> </ul> <p>The year 2 teachers also felt that this cohort did not have strong fine motor skills which also affected their ability to competently work with concrete materials when understanding new concepts.</p> <p>Year 1 teachers felt the success to raising achievement in Year 1 fraction knowledge was strongly linked to a few key points</p> <ul style="list-style-type: none"> <li>- Real world experiences of fractions was highly engaging for the children</li> <li>- Using consistent language made reviewing and revisiting ideas easier</li> <li>- Revisiting ideas more regularly throughout the year kept knowledge fresh</li> </ul>	<p>maths which sequentially builds on skills, classes will continue to explore rich problem solving tasks.</p>
<b>Planning for next Year (2025):</b>			
<ul style="list-style-type: none"> <li>- School wide use of PR1ME to support the teaching of the refreshed maths curriculum</li> <li>- Two days of MoE Mathematics PLD</li> <li>- Continue to target gaps with whole class warm ups and rich problem solving tasks.</li> <li>- Apply AFL learning to maths</li> </ul>			



# Te Kura O Boulcott Boulcott School

*Stand tall, fly high, together.*

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

## Kiwisport

### For the Year ended 31 December 2024

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

The 2024 funding was used to:

- Subsidise the school's Learn to Swim programmes taught by qualified swimming coaches at Huia Pool.
- Contribute towards employing staff to facilitate the coordination of sports teams, liaise with parents, coaches managers and outside agencies to promote involvement in sport.
- 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 entirely, however it does go some way towards coordinating and 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 2024 the Boulcott School Board:

- Has developed and implemented personnel policies, worked 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 policies and procedures and can report that it meets all requirements and identified best practices.
- Is a good employer and complies with the conditions contained in the employment contract of all staff employed by the Board.
- Ensures that all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination
- Meets all Equal Opportunity requirements

### **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)



**Boulcott School**  
**2024 Academic Review**

**Presented to the BoT March 3, 2025**

## Sections in this Report

1. Curriculum Progress Expectations
2. Reading Achievement
3. Writing Achievement
4. Mathematics Achievement
5. Māori Student Achievement
6. Summary
7. Monitoring Achievement
8. 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	

- 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.
- In 2024 we added a 'pre level 1' category to show children who are not yet working within the NZ School Curriculum levels.

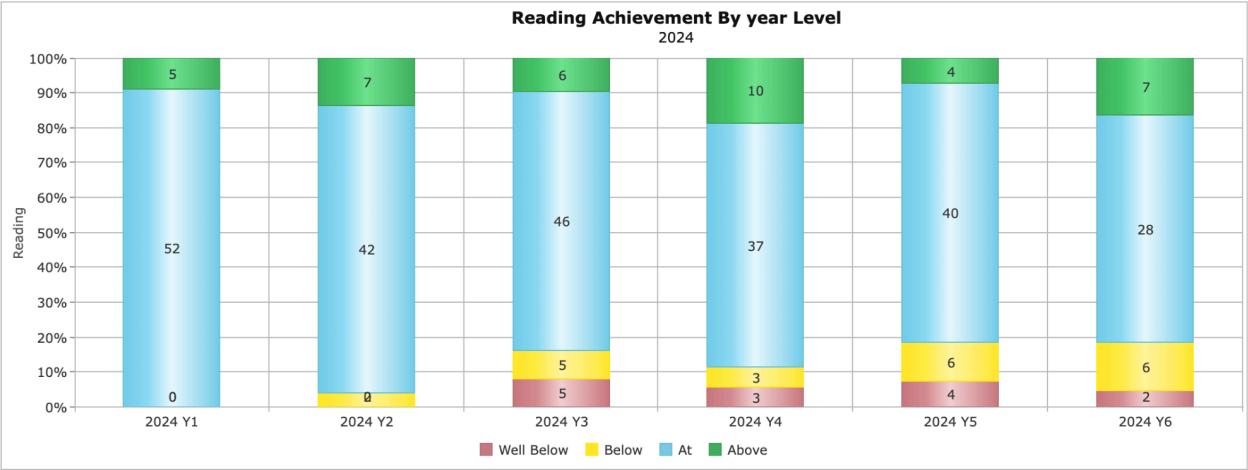
*This is likely to be the final time we will report on student achievement using curriculum levels as we are now using Te Maitaiaho- the refreshed curriculum for both English and Mathematics in 2025.*

# Reading Achievement

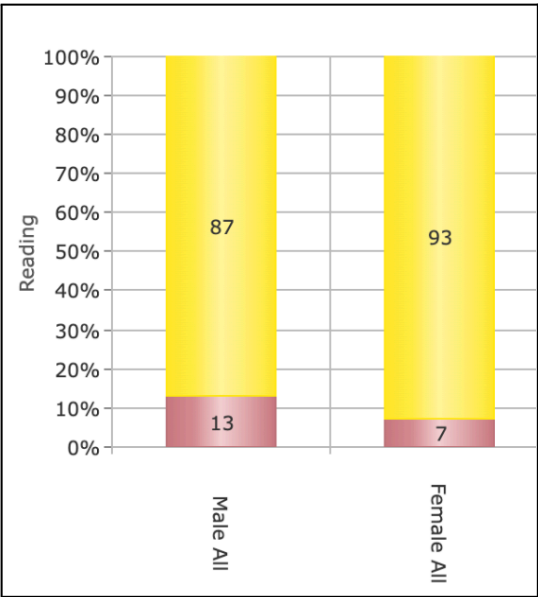
## Reading – Percentage At/Above

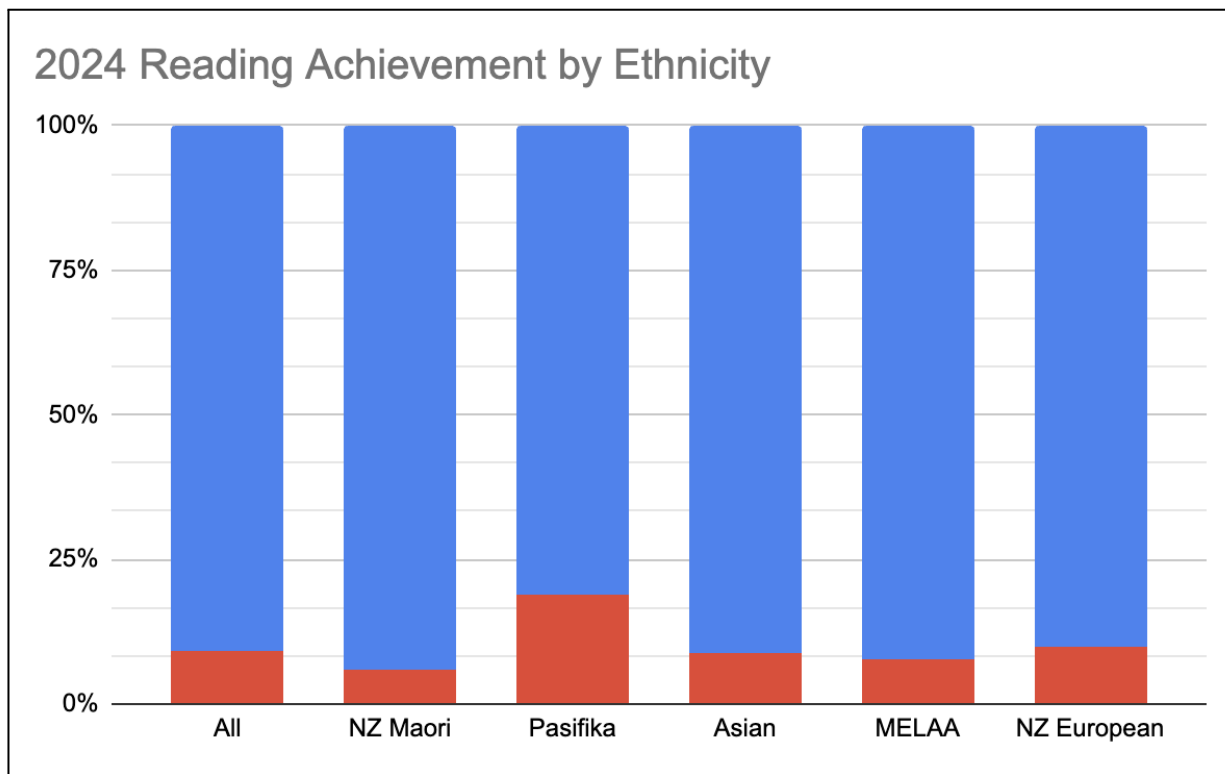
	Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023	Mid 2024	End 2024
School	94	92	-	93	89	91	89	93	92	91	87	90
Year 1	100	100	-	100	100	100	100	100	100	100	96	100
Year 2	90	96	-	92	86	98	84	100	96	96	78	96
Year 3	96	89	-	94	80	83	75	91	81	83	89	84
Year 4	97	93	-	95	93	95	95	95	95	94	85	89
Year 5	96	77	-	83	84	79	91	90	88	80	85	81
Year 6	89	85	-	88	89	83	89	89	93	90	86	81

## By Year Level



## Whole School by Gender





#### At and Above, Below and Well Below

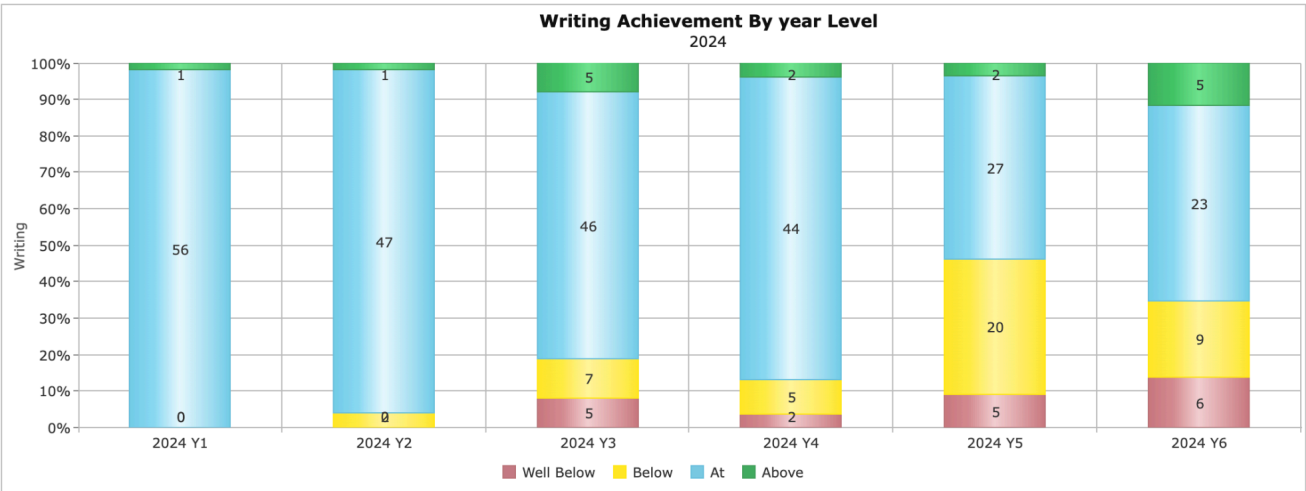
- Ninety percent of Boulcott School students were reading at or above the expected level at the end of 2024, which is very similar to our historic data.
- Our achievement is highest in the first two years of school when children are learning to decode words.
- Our data overtime shows that on average, 86% of Year 6 students leave Boulcott School reading at or above an age appropriate level.
- Eighty one percent of our Year 5 and 6 students were reading at or above the expected level at the end of 2024.
- Of the 26 students below in Reading across the school, just two have not received support in Literacy or English Language in the past two years.
- The three students below in Year 2 all have identified learning needs and receive additional support.
- The five students who were well below in Year 3, are all male.
- Six of the nine students in Year 3 who were below in Reading started at Boulcott in 2024.
- Five of the nine students in Year 5 who were below in Reading started at Boulcott as Year 4s or Year 5s.
- There is a 6% difference in the Reading achievement of boys and girls, with girls achievement being higher.
- Achievement in Reading is consistent across all ethnicities with the exception of our Pasifika students.
- There are 11 Pasifika students at Boulcott School. Two of these students were below in Reading at the end of 2024.
- Ninety four percent of Māori students are reading at or above the expected level compared to 90% of NZE students.
- More Maori students are at or above the expected level in Reading than any other ethnic group.

# Writing Achievement

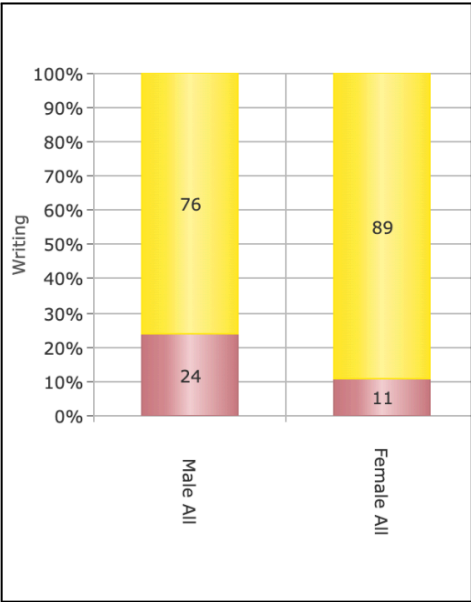
## Writing – Percentage At/Above

	Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023	Mid 2024	End 2024
School	84	86	-	85	85	84	89	89	87	85	84	83
Year 1	100	100	-	98	100	100	100	100	100	100	96	100
Year 2	90	96	-	85	90	94	98	100	86	96	80	96
Year 3	82	71	-	87	85	71	85	83	88	73	90	81
Year 4	81	90	-	90	90	91	90	90	91	87	88	87
Year 5	84	44	-	70	77	65	83	73	77	63	74	54
Year 6	74	73	-	70	69	70	87	83	83	83	72	65

## By Year Level

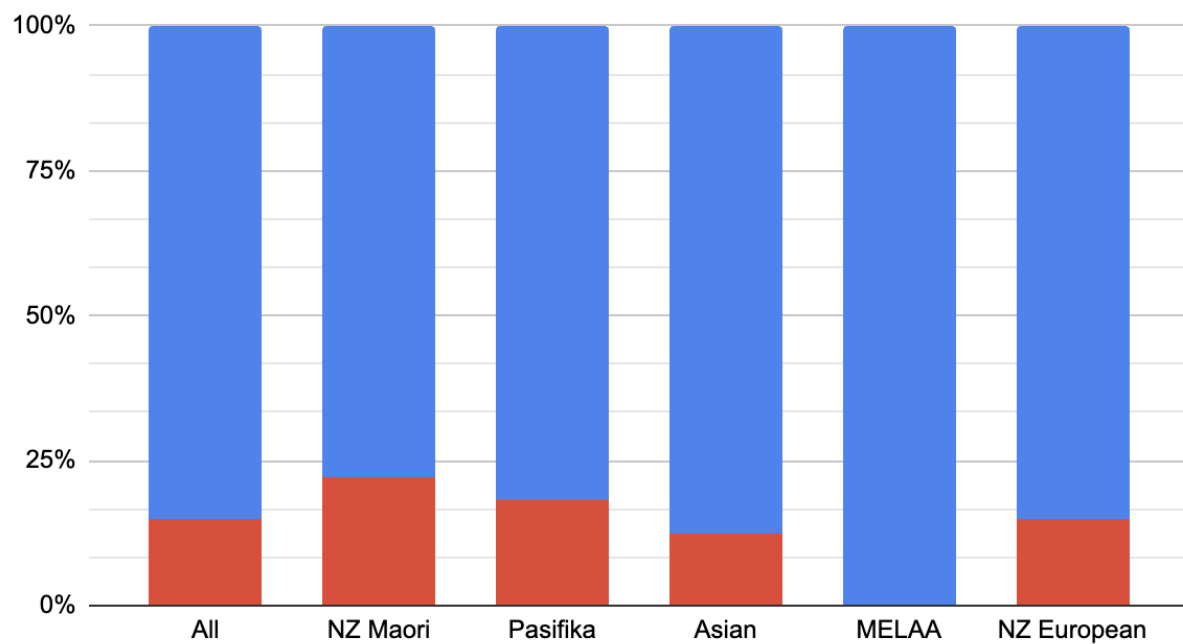


## Whole School by Gender





## 2024 Writing Achievement by Ethnicity



### At and Above, Below and Well Below

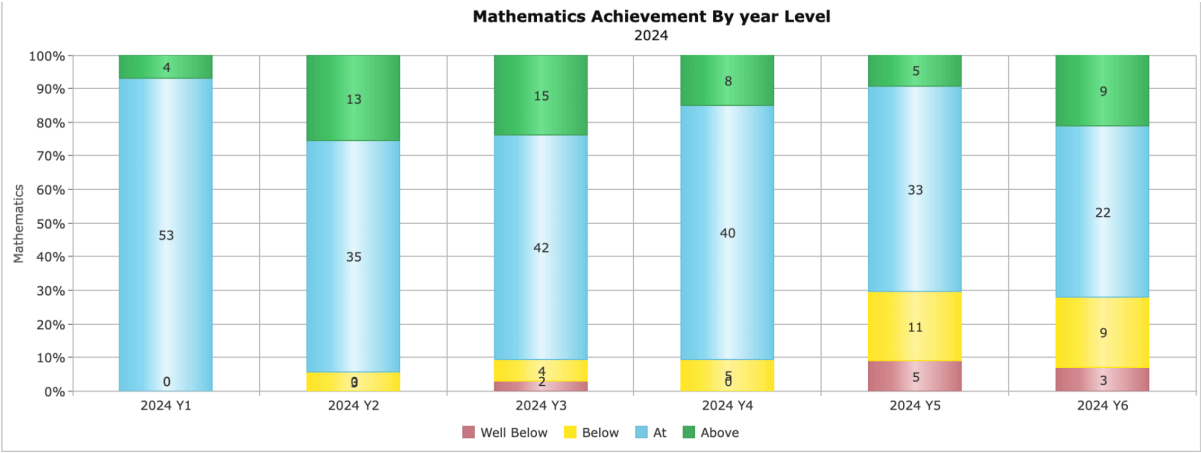
- Eighty three percent of Boulcott School student's Writing was at or above the expected level at the end of 2024. There has been a slight downward trend from a peak of 89% in 2022.
- Achievement is highest in the first two years of school.
- Our data overtime shows that on average, 74% of Year 6 students leave Boulcott School writing at or above the expected level.
- In 2024, 65% of Year 6 students were at or above the expected level in Writing.
- In 2024, 54% percent of our Year 5 students were writing at the appropriate level. This was a drop of 33% from the year previous. The majority of the Year 5 students below in Writing (our current Year 6 cohort) did not make the transition from the end of Level 2 into Level 3 of the curriculum. The majority of these students have had Literacy Support in the past.
- The five students who were well below in Writing in Year 3, are the same students who were well below in Reading.
- The gender difference in writing is more than double that of Reading or Mathematics.
- There is a 13% difference in the Writing achievement of boys and girls, with girls' achievement being higher.
- There is a range of 22% in Writing achievement across ethnic groups with 100% of MELAA students writing at the expected level compared to 78% of Māori students and 85% of New Zealand European students.
- The two Pasifika students who were below in Reading, were also below in Writing. They have both receives extra support in literacy.
- Writing achievement is lowest for our Māori male students, with 73% at or above.
- In our current Year 6 cohort (Year 5 2024) 5 out of 7 of Maori males are below in Writing as are 3 out 7 of Māori females.
- Our Year 6 students who are below in writing will be a focus of our Accelerated Learning Programme in 2025.

# Mathematics Achievement

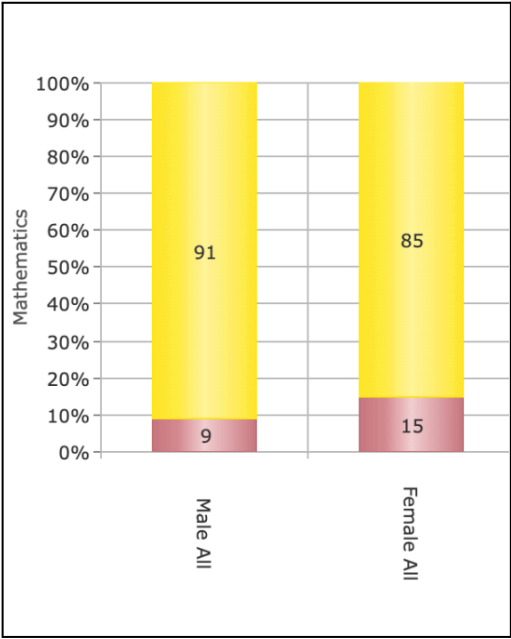
## Maths – Percentage At/Above

	Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021	End 2021	Mid 2022	End 2022	Mid 2023	End 2023	Mid 2024	End 2024
School	89	87	-	90	89	88	94	88	92	87	88	88
Year 1	100	100	-	100	100	100	100	100	100	100	96	100
Year 2	90	91	-	100	98	100	100	100	95	98	88	94
Year 3	84	60	-	89	92	86	94	85	96	83	98	90
Year 4	86	81	-	95	90	88	97	83	91	87	90	91
Year 5	87	62	-	84	70	72	88	74	79	66	75	70
Year 6	87	83	-	78	80	76	83	78	88	83	77	72

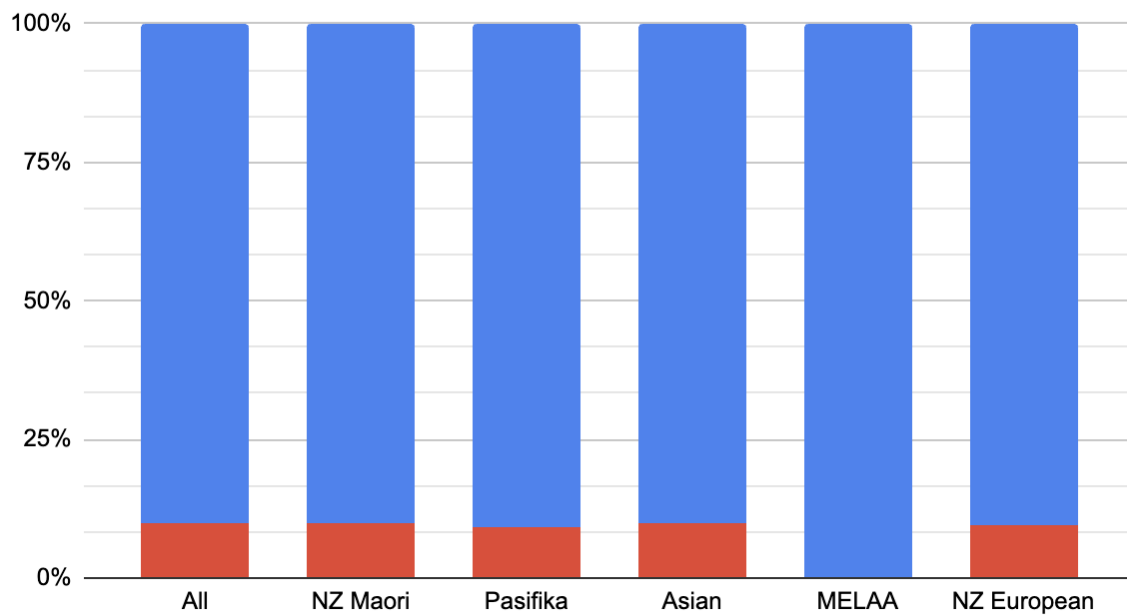
## By Year Level



## Whole School by Gender



## 2025 Mathematics Achievement by Ethnicity



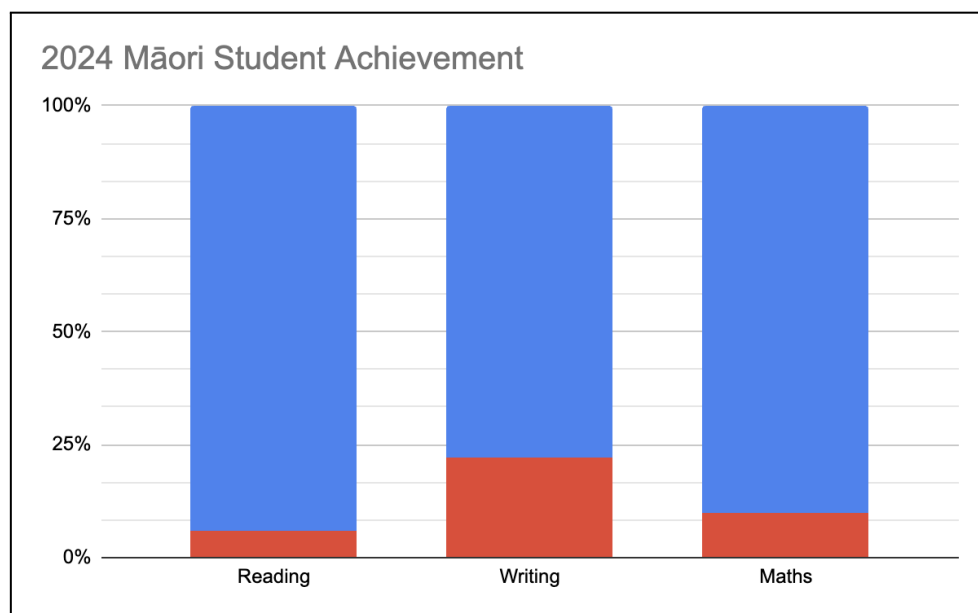
### At and Above, Below and Well Below

- Eighty-eight percent of Boulcott School students were at or above the expected level in Mathematics at the end of 2024.
- Achievement was highest in the first two years of school.
- Our data overtime shows that on average, 78% of Year 6 students leave Boulcott School at or above the expected level in Mathematics.
- There is a 6% difference in the Mathematics achievement of boys and girls, with boys' achievement being higher.
- In the Junior school, 11 Year 2s were above in Mathematics. Of those students, 7 were boys and 4 were girls.
- Of students below in Mathematics, gender differences are not apparent until Year 5. In this cohort (2025 Year 6), 16 students were below in Mathematics, with only one being male.
- Achievement in Mathematics is consistent across all ethnicities other than MELAA (100%)
- Ninety percent of Maori students were at or above the expected level in Mathematics compared to 90.3% of New Zealand European students.
- Our Year 6 female students who are below in Mathematics will be a focus of our Accelerated Learning Programme in 2025.

# Maori Student Achievement

## Maori Students in 2025 Cohorts

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
21% (7)	15% (9)	18% (8)	13% (8)	17% (9)	26% (14)	18% (55)



At and Above, Below and Well Below

## Maori Student Achievement - percentage

	Above		At		Below		Well below	
	Maori	NZE	Maori	NZE	Maori	NZE	Maori	NZE
Reading	4%	11.3%	90%	78.9%	4%	7.5%	2%	2.3%
Writing	4%	2.2%	74%	82.8%	20%	11.9%	2%	3%
Maths	10%	14.2%	80%	76.1%	8%	7.5%	2%	2.2%

- We have 55 students who identify as Māori at Boulcott School in 2025.
- Twenty-six percent of our 2025 Year 6 cohort identify as Maori, compared to 15-18% of other cohorts.
- In both Reading and Mathematics Māori students at Boulcott School achievement is equitable.
- In Reading 94% of Māori students are at or above the expected level, compared to 90% of NZE students and 90% schoolwide.
- In Mathematics 90% of Māori students are at or above the expected level, compared to 90% of NZE students and 88% schoolwide.
- In Reading and Mathematics there are less Māori students achieving above the expected level when compared to NZE students.
- In Writing there is disparity between the achievement of our Māori students and NZE students, with 78% of Māori students at or above the expected level compared to 85% of NZE students and 85% schoolwide.
- Twenty-three percent of Māori males are below in writing compared to 16% of NZE males and 15% of males schoolwide.

## Summary

Overall we are very pleased with the 2024 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, although Writing remains a concern in comparison to other cohorts.

### Percentage of all Students At/Above Expected Curriculum Level

	Mid 2023	End 2023	Mid 2024	End 2024
Reading	92%	91%	87%	90%
Writing	87%	85%	84%	83%
Mathematics	92%	87%	88%	88%

### Percentage of Māori Students At/Above Expected Curriculum Level

	Mid 2023	End 2023	Mid 2024	End 2024
Reading	96%	92%	81%	94%
Writing	88%	81%	79%	78%
Mathematics	92%	87%	82%	90%

## 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.

2025 will be a year of unknowns and new developments with Ministry of Education changes pending in both English and Mathematics and Statistics as well as assessment and reporting on these areas. At this stage of the year we are still unsure about what we will be reporting to whānau on as Curriculum Levels have been replaced with Phases of Learning.

Assessment tools we have previously are not yet aligned with Te Mataiaho, the refreshed curriculum. We have adapted our assessment map to include twice yearly standardised testing Writing for Years 3 to 6 and in Mathematics and Reading for Year 4-6. We will wait to hear about changes that will enable us to move this down to include Year 3.

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.

There are several cohorts that we will monitor closely during 2025:

- Māori male students in Writing schoolwide
- A group of five male students in Year 4 2025
- Year 6 girls Mathematics
- Year 6 Maori students' writing

# ***Supporting and Raising Achievement***

## **Literacy**

In 2025 we are fortunate to have been able to have Lisa Hassell move from a classroom role into a new role as our Accelerated Learning Teacher (ALT). In Term 1 Lisa will work full time as our ALT and from Term 2 onwards she will work in this role Monday-Thursday, with Fridays teaching Room 9 (Leadership Release). Lisa will also continue to lead Literacy schoolwide.

In Term 1 Lisa will work with students low in reading in Years 3 and 4 and she will work with a group of Year 6 students who are below in Writing. Some of this group of students are right on the cusp of below/at and we are expecting that the extra support will make a big difference to this group. Additionally, all our Year 5 and 6 teachers, as well as newer teachers further down the school, will participate in the three day Ministry of Education Structured Literacy PLD in the first half of 2025.

## **Mathematics**

In 2025 Boulcott School will begin to use Scholastic PR1ME Mathematics to support our teaching of the new curriculum. This approach is based on a model called CPA (Concrete, Pictorial, Abstract) and carefully scaffolding learners. The new curriculum is also very structured with learning in one year, being built on in the next.

Our teachers participated in the first of four Ministry of Education Mathematics Curriculum days before school began for 2025 and have the second day coming up in Term 2 (date TBC). Teachers are feeling positive about the new Mathematics curriculum and raising achievement of our taurira.

In addition, Lisa Hassell will be taking part in a professional development programme called Accelerated Learning in Mathematics (ALiM) and part of her ALT role. This involves eight days of training through the year. Lisa will start working with learners in the second half of Term 1, focusing on our target group of female students in Kahikatea.

## ***Māori students***

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

We are excited to be joining Kura Ahurea in 2025. Kura Ahurea is a cultural support kaupapa that provides a Te Ātiawa ki Te Whanganui a Tara/Taranaki Whānui perspective on local historical narratives, tikanga and kawa. Molly Weaver and Brigit Scahill will be our lead teachers who will attend a wananga each term and bring their new learning back to our kura.

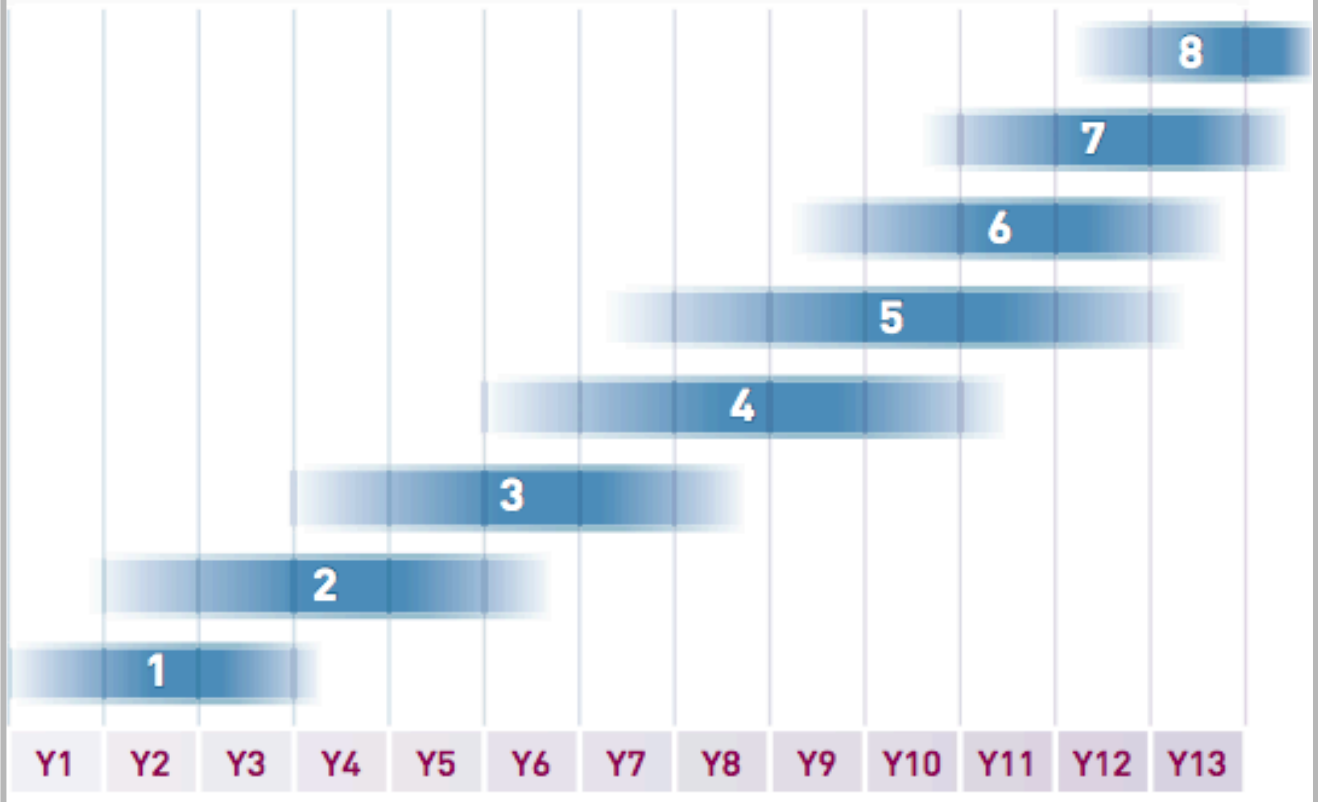
In Term 1 our Harakeke and Kōwhia students are participating in Kapa haka and our Kahikatea students will do so in Term 2.

## ***English Language Learners***

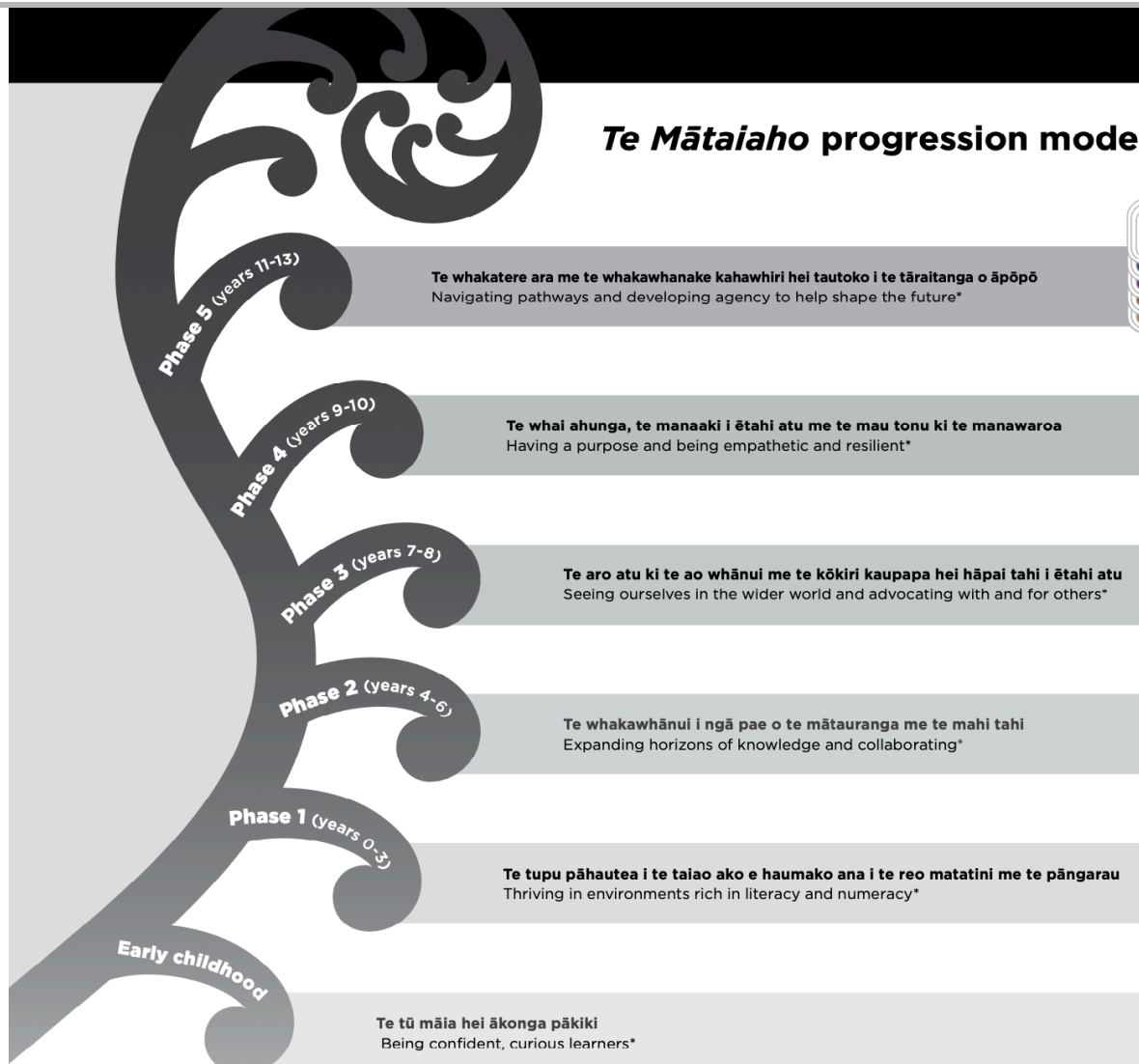
In 2025 we have over 80 students at Boulcott School who are English Language Learners (ELLs). Our ELLs who are at the very beginning of their English language journey will work with our ALT teacher for several sessions each week in small groups through purposeful role-play tasks. Other students will receive in class support or support via a teacher aide lead group.

Jo Lock  
March 2025

# Years and Curriculum Levels



## Te Mātaiaho progression model



\*The critical, evidence-informed focus for the phase