

# BETHLEHEM COLLEGE

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 77

**Principal:** Larne Edmeades

**School Address:** 24 Elder Lane, Bethlehem, Tauranga

**School Postal Address:** Private Bag 12003

**School Phone:** 07 576 6769

**School Email:** [office@beth.school.nz](mailto:office@beth.school.nz)

#### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Paul Shakes	Presiding Member	Parent election	Sep-25
Larne Edmeades	Principal ex Officio	Principal	-
Jon Parker	Proprietor Representative	Proprietor appointed	-
Jo Wallis	Proprietor Representative	Proprietor appointed	-
Helen Gregory	Proprietor Representative	Proprietor appointed	-
Michael Cremer	Proprietor Representative	Proprietor appointed	Feb-23
Gillian Flores	Parent Representative	Parent election	Sep-25
Angela Pedersen	Parent Representative	Parent election	Sep-25
Rob Stacey	Parent Representative	Parent election	Sep-25
Katy Lietze	Parent Representative	Parent election	Sep-25
Jo West	Staff Representative	Staff election	Sep-25
Jemima Thomas	Student Representative	Student election	Oct-22
Archie Cook	Student Representative	Student election	Oct-23

**Accountant / Service Provider:** Christian Education Trust

# BETHLEHEM COLLEGE

Annual Report - For the year ended 31 December 2022

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# Bethlehem College

## Statement of Responsibility

For the year ended 31 December 2022

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

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

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

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

Paul Shakes

Full Name of Presiding Member



Signature of Presiding Member

24/05/2023

Date:

Larne Edmeades

Full Name of Principal



Signature of Principal

24/05/2023

Date:

# Bethlehem College

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	15,411,395	13,369,620	14,301,988
Locally Raised Funds	3	3,863,151	4,304,930	4,128,190
Use of Proprietor's Land and Buildings		4,000,000	4,150,000	4,000,000
Interest Income		58,762	5,900	8,216
Gain on Sale of Property, Plant and Equipment		4,348	-	-
<b>Total Revenue</b>		<b>23,337,656</b>	<b>21,830,450</b>	<b>22,438,394</b>
<b>Expenses</b>				
Locally Raised Funds	3	1,205,256	1,678,590	1,289,196
Learning Resources	4	14,487,396	13,236,110	13,667,869
Administration	5	1,619,690	1,405,880	1,298,491
Finance		13,860	45,000	19,955
Property	6	4,916,873	5,064,870	4,839,095
Depreciation	10	404,321	400,000	462,666
Loss on Disposal of Property, Plant and Equipment		4,905	-	(2,949)
		<b>22,652,301</b>	<b>21,830,450</b>	<b>21,574,323</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>685,355</b>	<b>-</b>	<b>864,071</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>685,355</b>	<b>-</b>	<b>864,071</b>

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

# Bethlehem College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		3,106,968	3,046,154	2,182,083
Total comprehensive revenue and expense for the year		685,355	-	864,071
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		77,813	60,814	60,814
<b>Equity at 31 December</b>		3,870,136	3,106,968	3,106,968

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.

# Bethlehem College

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,342,408	1,617,858	1,516,158
Accounts Receivable	8	1,080,991	1,044,742	1,044,742
Prepayments		66,243	12,890	12,890
Investments	9	3,050,000	1,200,000	1,550,000
		<u>5,539,642</u>	<u>3,875,490</u>	<u>4,123,790</u>
<b>Current Liabilities</b>				
GST Payable		(32,509)	(8,627)	(8,627)
Accounts Payable	11	1,443,321	1,262,814	1,262,813
Revenue Received in Advance	12	1,164,195	849,029	849,029
Finance Lease Liability	13	71,916	111,503	111,503
Funds held in Trust	14	448,568	156,777	156,777
		<u>3,095,491</u>	<u>2,371,496</u>	<u>2,371,495</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>2,444,151</b>	<b>1,503,994</b>	<b>1,752,295</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	10	1,460,734	1,659,312	1,411,011
		<u>1,460,734</u>	<u>1,659,312</u>	<u>1,411,011</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	13	34,749	56,338	56,338
		<u>34,749</u>	<u>56,338</u>	<u>56,338</u>
<b>Net Assets</b>		<u><u>3,870,136</u></u>	<u><u>3,106,968</u></u>	<u><u>3,106,968</u></u>
<b>Equity</b>		<u><u>3,870,136</u></u>	<u><u>3,106,968</u></u>	<u><u>3,106,968</u></u>

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

# Bethlehem College

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		4,138,527	3,511,732	3,584,901
Locally Raised Funds		2,802,469	3,282,930	3,107,050
International Students		1,406,813	1,022,000	700,544
Goods and Services Tax (net)		(23,882)	-	(32,129)
Payments to Employees		(3,532,745)	(3,521,176)	(3,283,950)
Payments to Suppliers		(3,380,119)	(3,852,200)	(3,251,850)
Interest Paid		(13,860)	(45,000)	(19,955)
Interest Received		58,762	5,900	8,216
Net cash from/(to) Operating Activities		1,455,965	404,186	812,827
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		5,248	-	2,949
Purchase of Property Plant & Equipment (and Intangibles)		(443,391)	(648,300)	(337,235)
Purchase of Investments		(1,500,000)	350,000	(850,000)
Net cash from/(to) Investing Activities		(1,938,143)	(298,300)	(1,184,286)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		77,813	60,814	60,814
Finance Lease Payments		(61,176)	(65,000)	(88,914)
Funds Administered on Behalf of Third Parties		291,791	-	(242,222)
Net cash from/(to) Financing Activities		308,428	(4,186)	(270,322)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(173,750)</b>	<b>101,700</b>	<b>(641,781)</b>
Cash and cash equivalents at the beginning of the year	7	1,516,158	1,516,158	2,157,939
<b>Cash and cash equivalents at the end of the year</b>	7	<b>1,342,408</b>	<b>1,617,858</b>	<b>1,516,158</b>

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

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

# Bethlehem College

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Bethlehem College (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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### *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 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. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 12.

###### *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 10.

###### **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 13. Future operating lease commitments are disclosed in note 13b.

### ***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.

### ***Other Grants where conditions exist***

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

### ***Donations, Gifts and Bequests***

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

### ***Interest Revenue***

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

## **d) 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.

## **e) 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.

## **f) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

## **g) 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.

## **h) Property, Plant and Equipment**

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

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:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
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. If such indication exists, the School estimates the asset's recoverable service amount. 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.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on [details of the valuer's approach to determining market value (i.e. what valuation techniques have been employed, comparison to recent market transaction etc.)].

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. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

### **j) 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.

### **k) Employee Entitlements**

#### *Short-term employee entitlements*

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, 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.

**l) Revenue Received in Advance**

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

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

**m) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

**n) 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, finance lease liability, and expense accruals. 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.

**o) 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.

**p) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**q) 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.

## 2. Government Grants

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,024,779	3,490,220	3,498,297
Teachers' Salaries Grants	11,246,054	9,788,900	10,684,394
Other Government Grants	140,562	90,500	119,297
	15,411,395	13,369,620	14,301,988

## 3. Locally Raised Funds

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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations & Bequests	111,287	135,000	167,614
Special Character Contributions	1,669,578	1,595,000	1,664,878
Curriculum related Activities - Purchase of goods and services	-	-	5,750
Fees for Extra Curricular Activities	867,829	1,114,030	779,500
Trading	60,786	260,000	280,234
Fundraising & Community Grants	25,262	68,700	28,415
Other Revenue	112,054	110,200	74,209
International Student Fees	1,016,355	1,022,000	1,127,590
	3,863,151	4,304,930	4,128,190
<b>Expenses</b>			
Extra Curricular Activities Costs	808,235	1,094,060	725,296
Trading	6,699	223,320	240,998
Other Locally Raised Funds Expenditure	4,275	10,000	1,341
International Student - Student Recruitment	162,668	179,700	145,948
International Student - Employee Benefit - Salaries	112,094	90,110	128,957
International Student - Other Expenses	111,285	81,400	46,656
	1,205,256	1,678,590	1,289,196
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	2,657,895	2,626,340	2,838,994

### Special Character

During the year ended December 2022, two staff members undertook a Missions Trip to Fiji and the Solomons at a cost of \$9,360. It enabled the staff members to determine local needs and possible contacts for students to go on a mission trip to understand the holistic needs of a christian group operating in and serving a different culture. This travel was funded through special character contributions.

### International students

During the year ended December 2022 the Director of International Students travelled to Korea and Thailand at cost of \$12,838 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

## 4. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	516,515	647,510	433,397
Information and Communication Technology	265,687	260,050	219,082
Library Resources	8,634	11,300	6,163
Employee Benefits - Salaries	13,487,034	12,179,810	12,935,471
Staff Development	209,526	137,440	73,756
	14,487,396	13,236,110	13,667,869

## 5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	14,732	14,000	14,339
Board Fees	7,150	6,600	7,645
Board Expenses	48,175	15,500	2,934
Communication	38,788	45,150	43,231
Consumables	51,522	45,500	39,546
Legal Fees	88,117	25,000	20,401
Other	56,968	70,100	72,403
Employee Benefits - Salaries	1,002,424	734,330	779,308
Insurance	40,517	48,500	37,011
Service Providers, Contractors and Consultancy	271,297	401,200	281,673
	<u>1,619,690</u>	<u>1,405,880</u>	<u>1,298,491</u>

## 6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	61,658	66,500	67,694
Consultancy and Contract Services	261,045	240,350	229,857
Grounds	20,475	23,800	9,847
Heat, Light and Water	235,131	221,220	234,912
Repairs and Maintenance	24,594	49,000	23,955
Use of Land and Buildings	4,000,000	4,150,000	4,000,000
Employee Benefits - Salaries	313,970	314,000	272,830
	<u>4,916,873</u>	<u>5,064,870</u>	<u>4,839,095</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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	642,408	117,858	166,158
Short-term Bank Deposits	700,000	1,500,000	1,350,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,342,408</u>	<u>1,617,858</u>	<u>1,516,158</u>

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

## 8. Accounts Receivable

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Receivables	120,773	151,738	151,738
Allowance for impairment of receivables	(5,000)	(5,000)	(5,000)
Teacher Salaries Grant Receivable	965,218	898,004	898,004
	<u>1,080,991</u>	<u>1,044,742</u>	<u>1,044,742</u>
Receivables from Exchange Transactions	115,773	146,738	146,738
Receivables from Non-Exchange Transactions	965,218	898,004	898,004
	<u>1,080,991</u>	<u>1,044,742</u>	<u>1,044,742</u>

## 9. Investments

The School's investment activities are classified as follows:

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	3,050,000	1,200,000	1,550,000
<b>Total Investments</b>	<u>3,050,000</u>	<u>1,200,000</u>	<u>1,550,000</u>

## 10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
<b>2022</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
						10,006
Furniture and Equipment	659,034	193,066	(2,493)		(123,304)	<b>726,303</b>
Information and Communication Technology	341,967	109,563	(3,312)		(161,061)	<b>287,157</b>
Motor Vehicles	145,912	45,600			(20,874)	<b>170,638</b>
Leased Assets	60,098	(49,285)			60,564	<b>71,377</b>
Library Resources	204,000	47,488			(46,229)	<b>205,259</b>
<b>Balance at 31 December 2022</b>	<u>1,411,011</u>	<u>346,432</u>	<u>(5,805)</u>	<u>-</u>	<u>(290,904)</u>	<u><b>1,460,734</b></u>

### Restrictions

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Furniture and Equipment	3,082,177	(2,355,874)	<b>726,303</b>	2,891,604	(2,232,570)	<b>659,034</b>
Information and Communication T	1,803,310	(1,516,153)	<b>287,157</b>	1,697,059	(1,355,092)	<b>341,967</b>
Motor Vehicles	291,065	(120,427)	<b>170,638</b>	245,465	(99,553)	<b>145,912</b>
Leased Assets	553,790	(482,413)	<b>71,377</b>	603,075	(542,977)	<b>60,098</b>
Library Resources	896,497	(691,238)	<b>205,259</b>	849,009	(645,009)	<b>204,000</b>
<b>Balance at 31 December</b>	<u>6,626,839</u>	<u>(5,166,105)</u>	<u><b>1,460,734</b></u>	<u>6,286,212</u>	<u>(4,875,201)</u>	<u><b>1,411,011</b></u>

## 11. Accounts Payable

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Creditors	255,901	214,070	214,067
Accruals	69,134	126,221	126,223
Banking Staffing Overuse	7,114	8,174	8,174
Employee Entitlements - Salaries	1,082,663	886,817	886,817
Employee Entitlements - Leave Accrual	28,509	27,532	27,532
	<u>1,443,321</u>	<u>1,262,814</u>	<u>1,262,813</u>
Payables for Exchange Transactions	1,443,321	1,262,814	1,262,813
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>1,443,321</u>	<u>1,262,814</u>	<u>1,262,813</u>

The carrying value of payables approximates their fair value.

## 12. Revenue Received in Advance

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
International Student Fees in Advance	1,159,288	768,830	768,830
Other revenue in Advance	4,907	80,199	80,199
	<u>1,164,195</u>	<u>849,029</u>	<u>849,029</u>

## 13. Finance Lease Liability

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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
No Later than One Year	13,860	45,000	19,955
Later than Five Years	92,805	122,841	147,886
	<u>106,665</u>	<u>167,841</u>	<u>167,841</u>
<b>Represented by</b>			
Finance lease liability - Current	71,916	111,503	111,503
Finance lease liability - Non current	34,749	56,338	56,338
	<u>106,665</u>	<u>167,841</u>	<u>167,841</u>

## 14. Funds held in Trust

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Funds Held in Trust on Behalf of Third Parties - Current	448,568	156,777	156,777
	<u>448,568</u>	<u>156,777</u>	<u>156,777</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 15. 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.

The Proprietor of the School (Bethlehem College Ltd) is a related party of the School Board because the proprietor appoints representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately, if the proprietor collects fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor leases the Land & Buildings from the Christian Education Trust in accordance with the Integration Agreement and provides these free of charge for use by the School Board as noted in Note 1(c). The estimated value of this use during the current period is included in the Statement of Comprehensive Revenue and Expense as 'Use of Land and Buildings'.

During the year the School collected attendance dues of \$68,000 (2021 \$83,000) excluding GST and an international levy of \$27,099 (2021 \$32,702) excluding GST from international students on behalf of BCL toward the capital investment and long term maintenance of the building as a result of its use by international students. During the year BCL donated \$1,669,578 (2021 \$1,669,878) of levies collected from parents back to the school in order that the school could maintain its special character.

The School is also related to the CET. During the year, the CET on-charged the school for the supply of financial services, grounds maintenance, insurance, telephone services and fuel. All of these transactions were operated under normal commercial terms. No related party debts have been written off or forgiven during the year.

## 16. Remuneration

### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	7,150	7,645
<i>Leadership Team</i>		
Remuneration	842,728	784,298
Full-time equivalent members	6	6
Total key management personnel remuneration	849,878	791,943

There are up to 12 members of the Board including the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has a Finance Committee (4 members) that meet monthly. 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:

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 220	180 - 200
Benefits and Other Emoluments	-	5 - 6
Termination Benefits	-	-

### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	19.00	17.00
110 - 120	9.00	8.00
120 - 130	3.00	3.00
130 - 140	2.00	1.00
140-150	1.00	0.00
	34.00	29.00

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



## 17. Compensation and Other Benefits Upon Leaving

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

	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Actual</b>
Total	\$10,000	\$32,633
Number of People	1	1

## 18. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

## 19. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2021: \$0)

### (b) Operating Commitments

As at 31 December 2022 the Board has entered into operating commitment contracts.

The amounts owing on finance leases for the photocopiers and laptops are disclosed in the finance liability note.

## 20. 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

	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Cash and Cash Equivalents	1,342,408	1,617,858	1,516,158
Receivables	1,080,991	1,044,742	1,044,742
Investments - Term Deposits	3,050,000	1,200,000	1,550,000
Total Financial assets measured at amortised cost	<u>5,473,399</u>	<u>3,862,600</u>	<u>4,110,900</u>

### Financial liabilities measured at amortised cost

Payables	1,443,321	1,262,814	1,262,813
Finance Leases	106,665	167,841	167,841
Total Financial Liabilities Measured at Amortised Cost	<u>1,549,986</u>	<u>1,430,655</u>	<u>1,430,654</u>

**21. Events After Balance Date**

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

**22. Comparatives**

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

## Independent Auditor's Report

### To the Readers of Bethlehem College's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Bethlehem College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, 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 16, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 25 May 2023. 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 our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Good Employer Statement, Members of the Board of Trustees and Analyses of Variance, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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



**Richard Dey**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Tauranga, New Zealand

## VARIANCE REPORTS AGAINST 2022 GOALS

BCP – P-P3	
BC PRIMARY – BIBLICALLY RESPONSIVE PRACTICE	
P1 BRP Understanding by Design Planning; P2 BRP Literacy; P3 BRP Te Reo	
Targets	Variance
1. Continue to refine our shared understanding of BRP which will lead to greater alignment in what we believe and practice as Christian educators.	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- WST's and PLT have met to discuss BRP and developing prompt questions for team discussions.</li> <li>- WST's and PLT met for a day of review and forward planning Jun 27.</li> </ul>
2. All teachers will use the UbD framework to plan units of work that demonstrate a sound biblical base across all curriculum areas.	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Teams are encouraged as they begin new units of work to use our UbD template to ensure a biblical focus is central. There has been progress with more units besides SS/Sci inquiry, following the framework.</li> <li>- WST's looking at prompts in child speak and for teachers when planning to support BRP.</li> <li>- Teams are continuing to work together using the UbD template as they prepare units in other curriculum areas outside of SS &amp; Sci.</li> <li>- 2023 planning using the UbD template was carried out on Accord Day - because we are more familiar the planning is becoming more embedded.</li> </ul>
3. Teachers will collaborate as they plan on using UbD and evaluate as they go to ensure the units align with BRP.	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Dec 2021 teachers used the UbD to develop their term 1 God made community inquiry.</li> <li>- Staff planning meeting, held in teams for our God is the great designer theme with a focus on social science and service learning.</li> <li>- God is Creator planning currently underway with a focus on the Material world.</li> </ul>
4. Teachers will include in their UbD unit planning authentic Te Reo teaching and Tikanga opportunities.	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Matariki being focused on - teachers have been looking at how they can teach this with a biblical lens.</li> <li>- Te Wiki o Te Reo Māori resources have been shared as planning for this is underway.</li> </ul>
5. Establish common understanding, language and practices for the teaching and learning of written language.	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Fri 28 Jan Staff Only Day staff were involved in Writer's Toolbox prof learning.</li> <li>- Staff meeting led by Jo W re-set goals for year for Literacy.</li> <li>- Accord Day 13/5 teachers worked in teams with Writers Toolbox further strengthening their</li> </ul>

	<p>knowledge around precision writing with 2.5 hr workshops.</p> <ul style="list-style-type: none"> <li>- Staff are continuing to strengthen their practice as they use the Writers Toolbox in their classes.</li> <li>- Accord day Y4-6 had a zoom session for paragraph writing with Writers Toolbox. Y1-3 worked on using writing rubrics for assessing levels.</li> </ul>
<p>6. To raise the quality of writing content through developing specific writing skills that are transferable across the curriculum.</p>	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Feb 15 &amp; 16 Coaching sessions for our Y3-6 teachers undertaken to develop competency and confidence in using the Writers Toolbox.</li> <li>- Y1-3 coaching sessions were deferred to week 10 to staff being out .</li> <li>- Writers Toolbox coaching in week 5 was well received with the impact on student writing and teacher efficacy making pleasing growth.</li> <li>- RTLB support will be provided for teams of teachers as they implement structured literacy using the IDEal platform this next term.</li> <li>- Staff only day - 1.5-hour PLD for all teachers for IDEal taken by RTLB &amp; Jo W, including support meeting with RTLB for each team.</li> <li>- Observations and modelling by RTLB's alongside teachers for structured literacy is having a positive impact on practice.</li> <li>- Paragraph workshops &amp; coaching sessions with Writers Toolbox Y4-6 have been held enhancing teaching &amp; learning.</li> </ul>
<p>7. To develop greater intentionality and practice in differentiating curriculum and instruction through the planning process.</p>	<p><b>Partially Achieved – All year ongoing</b></p> <ul style="list-style-type: none"> <li>- Plans for staff Prof learning are being prepared for meetings later in the term.</li> <li>- Staff Professional Learning in a recent staff meeting focused on the links with UbD - work is continuing on developing a shared understanding around differentiation.</li> <li>- Structured literacy focus guided by WSTs to encourage data use to cross group across class levels for differentiation and increased frequency of structured literacy.</li> <li>- All classes have begun cross grouping to allow for a more differentiated approach with IDEal. The children are having 3-4 specifically targeted lessons weekly.</li> <li>- Classes are all preparing for the next round of assessments for IDEal which will provide data showing growth and next learning steps.</li> </ul>

## VARIANCE REPORTS AGAINST 2022 GOALS

BCS – S-S2	
BC SECONDARY – BIBLICALLY RESPONSIVE PRACTICE	
S1 SSEC Graduate Profile; S2 JSEC Student Profile	
Targets	Variance
1. Embed Whanaungatanga He Tika - Right Relationships, within the culture and pedagogy of BCS	<p><b>Partially Achieved</b></p> <p>Wednesday morning professional learning followed a thematic approach. Starting the year with the reminder that we are grounded in Christ and made in his image before we acknowledge that whakapapa is foundational to being a Christ centred community. A natural next step is identifying what students bring into the classroom with them – previous academic data for example. The sessions which were conducted are outlined below. They were taken by a number of facilitators.</p> <p>The sessions which focussed on ‘great teaching practices’ were based on solid research and presented with ‘Christ at the centre’.</p>
2. Curriculum Refresh <ol style="list-style-type: none"> <li>a. Departments prepare for NCEA course changes.</li> <li>b. Prepare for the 2023 L1 Literacy changes.</li> <li>c. Prepare for the 2023 L1 Numeracy changes.</li> </ol>	<p><b>Partially Achieved</b></p> <ul style="list-style-type: none"> <li>- The Accord days accounted for the main information flow to department heads. Information was dependant on MoE updates which tended to be late and non-specific. As far as department interaction with other schools goes, this was very successful. The reason why this is partial is that it is on-going and continues into 2023-24</li> </ul>
3. Embed the WTE Writing Toolbox across Y7-9 practice.	<p><b>Achieved</b></p> <p>Workshops for Y7-9 teachers occurred during staff Only days and throughout the term. This was a Ministry funded initiative with facilitators coming on site to deliver the professional learning. The PL has had immediate impact with shifts in Literacy, as outlined in the Junior Secondary BoT report being significant.</p> <ul style="list-style-type: none"> <li>- The teaching of reading and writing, and the additional viewing and presenting, and listening and speaking strands from the English Curriculum, are taught within Year 7, 8 and 9 home room (aka. K-Group) classes by the home room teacher, both explicitly and in an integrated manner, across Christian Living, Science, Social Studies, PE and Health, and Rotations learning areas.</li> <li>- Our English placement testing results reveal similar trends over the last four years, as in Maths.</li> <li>- 36% of current Year 7 students scored Stanine 3 and below, 50% scored Stanine 4 and below, and 9% of</li> </ul>



students scored in the gifted range. Combined with the 4 students on average with SLDs, this makes for diverse learning needs in each of our classes.

- As a priority learning area, ongoing professional learning, and support and guidance is provided to staff each term. Additional support is also provided to new staff and beginning teachers who are new to the teaching of reading and writing in Year 7, 8 and 9, by the Teacher in Charge of English.
- This year we introduced the IDEAL structured literacy intervention programme to support the literacy learning needs of our most at-risk learners, many of whom are working at a Year 3-4 level. With the appointment of an additional Learning Support teacher, we hope to see more students access the IDEAL programme from Term 3. (Please see the Learning Support discussion, written by our SENCO and HOD Learning Support, Angus Duffett, further in this report).
- Further MOE funded Teacher Aide (TA) support is provided to our ORRS and ICS students and a limited (but “insufficient”- Angus Duffett) number of TA hours is assigned to teachers of Tier 1 and 2 Learning Support students with identified SLDs.
- Ongoing emphasis on growing a culture of reading and increasing the volume that students read, combined with improved guided reading and novel study teaching practices, has seen ongoing improvement in students’ reading achievement, across and ethnicity. (See Appendix for more detail).
- Classroom core libraries, weekly/fortnightly Library visits, devoted SSR times, and integrated approaches to reading instruction have all contributed to raising interest and achievement in reading. With the roll growth across Year 7-9, additional texts need to be resourced, 2023 budget requests have been made for this.
- Year 9 assessment of Reading comprehension indicates our students, across gender and ethnicities, on average comprehending text above national averages. (See Appendix - Year 9 E-AsTTLe Reading Assessment).
- Unfamiliar Text assessment at Year 9 however, is an area for improved practice. Despite pleasing Reading Comprehension results, Unfamiliar Reading Assessment remains challenging for Year 9 students, as it does at Year 10 and beyond.
- However, while analysis of learning data identifies

	pleasing added value and achievement in reading <i>and</i> writing, like trends nationally, writing is an area where we seek to raise student achievement.
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**General Comments:**

Terms 2-4 we introduced Professional Growth Cycle groups where teachers chose to join based on the topics.

Points 1-3 are highlighted as 'Partially Achieved' as we scratched the surface of these large, rich areas and they are ongoing. We plan to dig deeper again in 2023 into being a Biblically responsive kura in Bethlehem, Tauranga, New Zealand with a particular emphasis on the Curriculum refresh and Literacy/Numeracy

Within the professional learning for next year the main foci will be aligning to 4 strategic initiatives.

1. Community/manaakitanga; Growth in Christian character
2. Holistic Learning/ako torowhanui; Growth in Learning
3. Stewarding/Kaitiaki; Growth in teaching
4. Mission and service/ Whakarato; Growth in serving

BCC – C-C3	
BC CHAPMAN – BIBLICALLY RESPONSIVE PRACTICE	
C1 BRP Unit Planning; C2 BRP Literacy; C3 BRP Local Curriculum and Te Reo Maori	
Targets	Variance
1. Intentional growth of BRP through kaimahi/staff study of Scripture, Christian educational texts, articles and discussion.	<p><b>Achieved</b></p> <p>We focused on reading a shared book entitled <i><b>'Faithfully Different'</b></i> by Natasha Crain. This both fuelled and challenged our thinking from a Biblical worldview. There was opportunity to discuss how it impacted kura culture, kaiako planning and teaching and learning programmes within team meetings. Our daily Devotions and prayer, personal Bible reading as well as access to Christian Education and Nurture periodicals added to our growth. Within classroom Teaching and Learning plans, specific connections were made to the pedagogy chosen, Curriculum content selected and taught, and the reasons for our practice.</p>
2. Implementation of BRP in BCC culture, Follower of Jesus, planning and service.	<p><b>Partially Achieved</b></p> <p>Our BCC culture is under constant reflection and review. The integrity with which we outwork our Vision and Mission can never be merely assumed or hoped for. Our 'Follower of Jesus' profile has been unpacked at Staff level and we plan to continue to add to its meaning and significance so that we are mindful of the key aspects of identity, character, community, and commission/service.</p> <p>Moving forward into 2023, it is our intention to continue to explore and embed each of the symbols within our planning i.e. kete, korowai, waka and fishing hook and net to help our ākonga and our selves remain focused on BRP.</p> <p>Kahui Ako videos (Sue Baker &amp; Hamuera Tamihana) relating to BRP and a Maori Worldview provided an invaluable resource and showed that the principles and truths of BRP enhance relationship.</p> <p>Various opportunities for service (some planned and some unplanned) surfaced throughout 2022 and we sought to 'respond' as we became aware of where we could potentially serve others. 'Service' is intentionally taught, expected, and deliberately encouraged so that it is in the DNA of BC Chapman culture.</p>
3. All teachers will use the BC Chapman framework to plan units of work that demonstrate BRP across Curriculum.	<p><b>Partially Achieved</b></p> <p>All kaiako have continued to utilise our BCC framework for our Unit plans. The connection between Curriculum content and BRP is very clear and our overall yearly theme does mean that there is real integration within the teaching and learning programme. In discussion, we do believe that we</p>

	can refine the planning and incorporate BRP more succinctly and more effectively.
4. Teachers will plan collaboratively and evaluate to ensure their units align with BRP.	<p><b>Achieved</b></p> <p>Team meetings in pairs particularly provide the context for planning collaboratively at specific class levels. Kaimahi are consistently reflective and aware of units of learning reflecting BRP.</p>
5. Develop Units of Teaching and Learning in NZ History/Rotorua History/Local Curriculum from a BRP	<p><b>Partially Achieved</b></p> <p>Our WST Delwyn Isaacs has read and researched extensively around the NZ Histories Curriculum 2022 in readiness to fully lead the creation of Units in 2023. She has reported back to our full staff and looked into resources for different age groups. Our Library Teacher Resources has extended as we have bought further books to support local legends, local historical events and the learning of Te Reo Maori,</p>
6. Teachers will meaningfully include Te Reo Maori/Tikanga learning opportunities	<p><b>Partially Achieved</b></p> <p>This is ongoing as we are endeavouring to grow our own knowledge and inclusion of Te Reo Maori across our kura. Surette has completed Level 3 (second year of learning Te Reo Maori and is integrating Te Reo and Tikanga in her Year 5 7 6 Teaching and Learning Programme. Our Senior class are using <b>'Education Perfect'</b> to both grow their knowledge and to enable practice. The Year 0-4 age groups are focusing on Level 1 so that their foundational grasp is well laid by the time they move into Year 5.</p>
7. Continue to develop a shared understanding, language and practices (including 'editing and proof-reading'), for the teaching and learning of Writing across our school.	<p><b>Partially Achieved</b></p> <p>Lisa WST has continued to lead our Written Language Programme and to develop our kura-wide overview. PLD with Writer's Toolbox has focused throughout 2022 on key aspects of kaiako practice in the teaching of Writing to ensure consistency of approach, explicit teaching, and systematic coverage of content, and skills.</p> <p>Kaiako have elected for certain ways of editing and proof-reading of writing which is appropriate to the skills that their writers are developing e.g recognition of spelling errors; absence of capital letters/full stops etc. We still need to 'nail down' how/the procedure we will follow for 'editing'-the improving of the quality of the content.</p>
8. Develop sound 'moderation practice' when evaluating Writing across our kura.	<p><b>Achieved</b></p> <p>Lisa (WST) and I (as Head of School), spent time with Jessica Hartin (Tutor Writer's Toolbox) looking at evaluation of Writing across our kura in a couple of PLD sessions. It was helpful to specifically build into kaiako tutoring sessions, the evaluation of Writing at their particular level. We have engaged in 'moderation'</p>

	<p>discussions within team meetings and in an Accord Day PLD session, to ensure consistency within our kurawide assessment.</p> <p>Looking forward to 2023, we will bring 'samples' twice each term to our kaimahi meetings which can be considered in light of Curriulum levels and our local curriculum kurawide overview, where we can identify writer explicit knowledge and skills, moderate achievement, and determine next learning steps and or specify interventions to progress the writer concerned.</p>
<p>9. To raise writer achievement through developing specific writing skills that are transferable across the Curriculum.</p>	<p><b>Achieved</b></p> <p>Our kurawide overview gives us a very clear sequence to follow so that our tamariki develop the knowledge, skills and understanding they need to move forward and to write for a range of different purposes. Being able to lift data through Writer's Toolbox, helps us to access the evidence for individual writer progress as well as for groups of writers and whole Year levels. The Writer's Toolbox approach through which explicit skills are taught with regard to the casting of sentences, and paragraphs which eventually lead to essays at Secondary level allow ākonga to grow their sense of self-efficacy through engaging in writing tasks connected to their Curriculum learning.</p>

**General Comments:**

BRP is how we live and learn together at BC Chapman. As Christian educators, we are aware of there is much for us to reflect in, in terms of who we are, why and how we teach and the partnership we have, with whānau, and our tamariki. Our culture is shaped and determined by leadership, our beliefs, and values embedded in our practice. There are 'non-negotiables which we cannot take for granted or omit to intentionally include. If BRP permeates everything we are and do, then the character of our rangatahi/young people, our relationships with them and their whānau and between us as kaimahi, our teaching and learning programmes will express and reflect faith, hope and love by us as we act justly, love mercy and walk humbly with God.

NZ Histories gives us a unique opportunity to build greater understanding of what BRP looks like in relationship with others. Maori as the tangata whenua, are honoured as the 'first people.' We can learn about our history as a bi-cultural Nation and in the process gain greater insight and appreciation for Aotearoa, its people and historical events which have shaped and impacted it. 2023, will begin the journey of implementing the Curriulum Refresh and focusing on writing and teaching of Inquiry Units centred on Te Tiriti; significant Local people, places, events and stories as well as growing confidence with tikanga in relation to pepeha. The learning of Te Reo Maori will be an ongoing priority for us as kaimahi and of our tamariki in 2023.

Our Writer's Toolbox PLD has been centred on growing teacher knowledge, and building internal capacity to teach writing, and raise literacy achievement. With PLD days clearly targeting the explicit teaching of sentence and paragraph types, then create lesson plans at respective class level subsequently teach the lesson and evaluate it, kaiako self-efficacy grew. This will carry into 2023 with the targeting and coaching of kaiako who have identified what they would value more guidance and feedback on, when we complete our MoE funding hours. The purchase of 'The Online Learning Journey' Writer's Toolbox resource for Years 4-8 inclusive in 2023, will allow tamariki to complete tasks relevant to their age and stage and to specifically track their individual progress with the instant feedback and analyses it provides. The kaiako likewise will have the ability to access, understand and collect data which shows progress and achievement, gaps and next learning steps.

# **BETHLEHEM COLLEGE**

## **Kiwisport**

For the year ended 31 December 2022

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$35,889 (excluding GST). The funding was spent on sporting endeavours.

**Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023.**

The following questions address key aspects of compliance with a good employer policy:

<b>Reporting on the principles of being a Good Employer</b>	
How have you met your obligations to provide good and safe working conditions?	The College has far reaching H&S policies and procedures that are regularly audited, to provide good and safe working conditions.
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>At Bethlehem College, we ensure that all job seekers and employees are considered for employment of their choice and that where appointed, they have the chance to perform to their full potential.</p> <p>We also aim to identify and eliminate all aspects of policies, procedures and any barrier that cause or perpetuate inequality in respect of employment of any person or group or those in the four groups widely recognised as underrepresented:</p> <ul style="list-style-type: none"> <li>• Women</li> <li>• Māori</li> <li>• Other ethnic minorities</li> <li>• Persons with disabilities</li> </ul> <p>Jobs and other opportunities are open to all applicants regardless of gender, ethnicity, or disability.</p> <p>All applicants are viewed impartially based on merit.</p> <p>Employment terms and conditions are based on fair conditions of service.</p> <p>Staff development programmes exist to help staff move towards leadership and promotion.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p>There is a thorough shortlisting and interview process to ensure impartial selection of candidates and the appointment of suitably qualified staff to the College.</p> <p>Role description and person specification are clearly defined.</p> <p>Bias free word choices are avoided in job adverts to avoid words associated with a particular gender.</p> <p>Each job application received is evaluated and shortlisted using a standard shortlist matrix with set criteria to assess candidates' suitability to the role.</p>

	<p>Interview panels are representative. This is to ensure diversity, avoid hiring based on shared bias and enable a more well-rounded view of candidates.</p> <p>Job interviews are structured (rather than unstructured) and questions are standardised – i.e., candidates are asked the same questions.</p> <p>An interview score card is used to grade candidates' responses to each question on a pre-determined scale.</p> <p>Appointment decisions are based on merit instead of bias toward natural chemistry or common interests.</p> <p>Rigorous candidate reference checking is done for each successful candidates.</p>
<p>How are you recognising,</p> <ul style="list-style-type: none"> <li>– The aims and aspirations of Maori,</li> <li>– The employment requirements of Maori, and</li> <li>– Greater involvement of Maori in the Education service?</li> </ul>	<p>Māori staff are given access to specific development opportunities including: attendance at hui, representation of the College at Pōwhiri, hui in educational settings including the COL and access to Performing Arts and Kapa Haka festivals.</p> <p>Greater Māori involvement in the Education service is promoted through involvement with sister Tertiary institutions and our regional COL (Community of Learning).</p> <p>We adopt Tikanga Māori in our staff induction processes for new staff i.e., Pōwhiri</p>
<p>How have you enhanced the abilities of individual employees?</p>	<p>The College supports all staff through individual growth cycles and professional development opportunities appropriate for their area of operation, i.e., administration teams, teachers and managers.</p>
<p>How are you recognising the employment requirements of women?</p>	<p>At Bethlehem College we:</p> <ul style="list-style-type: none"> <li>Focus on diversity during the recruitment process</li> <li>Embracing pay equity decisions which ensure equal pay</li> <li>Offer flexible supportive employee benefits</li> <li>Offer flexible work arrangements for staff with varying responsibilities – caring, children, health.</li> <li>Promote an inclusive work culture in all aspects of the work cycle from appointment to retirement.</li> <li>Support women into senior roles.</li> </ul>



<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>As above, plus we support staff with disability.</p> <p>The College does not currently employ anyone with significant physical disabilities, however in the past we have done so with employees successfully contributing and enjoying the College staff team. We have physical adjustments on site to cater for disabled persons including specialist provision for blind students/members of the public and staff as appropriate.</p>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

<b>Reporting on Equal Employment Opportunities (EEO) Programme/Policy</b>	<b>YES</b>	<b>NO</b>
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?		no
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?		no
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	yes	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?		no
Does your EEO programme/policy set priorities and objectives?		no

Bethlehem College adopt EEO principles however a comprehensive EEO policy is currently being developed and will be made available to staff in due course.