

# **BETHLEHEM COLLEGE**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	24 Elder Lane, Tauranga
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Ministry Number:	77

# BETHLEHEM COLLEGE

Financial Statements - For the year ended 31 December 2017

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# Bethlehem College

## Statement of Responsibility

For the year ended 31 December 2017

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Paul Brendon Shakes  
Full Name of Board Chairperson  
Paul Shakes  
Signature of Board Chairperson  
FINANCE  
25/10/18  
Date:

Erin Douglas Crosbie  
Full Name of Principal  
[Signature]  
Signature of Principal  
25/10/2018  
Date:

## Bethlehem College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Revenue</b>				
Government Grants	2	10,509,323	10,208,500	10,174,768
Locally Raised Funds	3	2,972,300	2,511,500	2,916,970
Use of Land and Buildings		3,225,000	3,225,000	3,229,940
Interest Earned		38,757	40,000	46,334
International Students	4	1,123,608	1,020,000	1,076,461
		<u>17,868,988</u>	<u>17,005,000</u>	<u>17,444,473</u>
<b>Expenses</b>				
Locally Raised Funds	3	1,198,468	943,000	1,159,943
International Students	4	635,695	470,000	582,632
Learning Resources	5	10,815,238	10,650,002	10,298,103
Administration	6	1,037,623	944,000	948,580
Finance		40,428	-	38,531
Property	7	3,942,485	3,942,998	3,927,269
Depreciation	8	591,188	450,000	559,582
		<u>18,261,125</u>	<u>17,400,000</u>	<u>17,514,640</u>
<b>Net Surplus / (Deficit)</b>		(392,137)	(395,000)	(70,167)
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(392,137)</u>	<u>(395,000)</u>	<u>(70,167)</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Bethlehem College**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<u>2,430,755</u>	<u>2,430,755</u>	<u>2,500,922</u>
Total Comprehensive Revenue and Expense for the Year	(392,137)	(395,000)	(70,167)
<b>Equity at 31 December</b>	<u>2,038,618</u>	<u>2,035,755</u>	<u>2,430,755</u>
Retained Earnings	2,038,618	2,035,755	2,430,755
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>2,038,618</u>	<u>2,035,755</u>	<u>2,430,755</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Bethlehem College

## Statement of Financial Position

As at 31 December 2017

		2017	2017	2016
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Current Assets</b>				
Cash and Cash Equivalents	9	836,546	431,961	1,084,591
Accounts Receivable	10	851,515	835,300	835,344
GST Receivable		-	14,700	14,712
Prepayments		41,373	33,700	33,717
Inventories	11	4,602	7,800	7,736
Investments	12	1,000,000	1,000,000	1,000,000
		<u>2,734,036</u>	<u>2,323,461</u>	<u>2,976,100</u>
<b>Current Liabilities</b>				
GST Payable		21,332	-	-
Accounts Payable	14	1,094,892	1,105,600	1,105,615
Revenue Received in Advance	15	1,104,779	958,400	958,372
Finance Lease Liability	16	93,541	71,890	71,794
Funds Held in Trust	17	316,307	294,700	294,740
		<u>2,630,851</u>	<u>2,430,590</u>	<u>2,430,521</u>
<b>Working Capital Surplus/(Deficit)</b>		103,185	(107,129)	545,579
<b>Non-current Assets</b>				
Property, Plant and Equipment	13	2,248,379	2,457,884	2,257,884
		<u>2,248,379</u>	<u>2,457,884</u>	<u>2,257,884</u>
<b>Non-current Liabilities</b>				
Finance Lease Liability	16	312,946	315,000	372,708
		<u>312,946</u>	<u>315,000</u>	<u>372,708</u>
<b>Net Assets</b>		<u>2,038,618</u>	<u>2,035,755</u>	<u>2,430,755</u>
<b>Equity</b>		<u>2,038,618</u>	<u>2,035,755</u>	<u>2,430,755</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Bethlehem College**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

[ESSENTIAL]

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,513,419	2,473,961	2,509,072
Locally Raised Funds		2,973,319	2,511,487	2,820,617
International Students		1,239,963	1,020,029	1,043,832
Goods and Services Tax (net)		36,044	12	(67,764)
Payments to Employees		(2,924,956)	(2,811,425)	(2,489,146)
Payments to Suppliers		(3,486,099)	(3,179,067)	(3,408,184)
Interest Paid		(40,428)	-	(38,531)
Interest Received		38,824	40,025	46,189
<b>Net cash from / (to) the Operating Activities</b>		<b>350,086</b>	<b>55,022</b>	<b>416,085</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(502,885)	(650,000)	(572,728)
Purchase of Investments		-	-	(500,000)
<b>Net cash from / (to) the Investing Activities</b>		<b>(502,885)</b>	<b>(650,000)</b>	<b>(1,072,728)</b>
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(116,813)	(57,612)	(56,424)
Funds Administered on Behalf of Third Parties		21,567	(40)	19,673
<b>Net cash from Financing Activities</b>		<b>(95,246)</b>	<b>(57,652)</b>	<b>(36,751)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(248,045)</b>	<b>(652,630)</b>	<b>(693,394)</b>
Cash and cash equivalents at the beginning of the year	9	1,084,591	1,084,591	1,777,985
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>836,546</b>	<b>431,961</b>	<b>1,084,591</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 omitted.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

# Bethlehem College

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **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 Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### **b) Basis of Preparation**

##### ***Reporting Period***

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

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

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

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

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

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

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

##### ***Measurement Base***

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

##### ***Presentation Currency***

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### ***Specific Accounting Policies***

The accounting policies used in the preparation of these financial statements are set out below.

##### ***Critical Accounting Estimates And Assumptions***

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

##### ***Useful lives of property, plant and equipment***

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.



**Critical Judgements in applying accounting policies**

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

**Classification of leases**

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

**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 Grants**

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

**Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Proprietor. The expense is based on an assumed market rental yield on the land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Proprietor.

**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**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

#### **i) Inventories**

Inventories are consumable items held for sale and comprise of stationery and 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.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of securities.

#### **k) 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.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

### **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	4 years
Library resources	12.5% Diminishing value

### **l) Intangible Assets**

#### *Software costs*

Computer software acquired by the School is capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

### **m) 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.

### **n) 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.

### **o) 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, annual leave earned to but not yet taken at balance date.

#### **p) Revenue Received in Advance**

Revenue received in advance relates to fees received from international students 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.

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

#### **t) Financial Assets and Liabilities**

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

#### **v) 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.

#### **w) Budget Figures**

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

#### **x) 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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
Operational Grants	2,328,901	2,340,000	2,218,795
Teachers' Salaries Grants	7,861,365	7,600,000	7,665,696
Resource Teachers Learning and Behaviour Grants	224,674	173,500	198,443
Other MoE Grants	94,383	95,000	91,834
	<u>10,509,323</u>	<u>10,208,500</u>	<u>10,174,768</u>

## 3. Locally Raised Funds

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

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations	165,117	109,500	174,873
Fundraising	34,177	-	7,543
Special Character Contribution	1,386,086	1,400,000	1,345,174
Other Revenue	84,070	52,000	73,619
Trading	301,477	250,000	301,459
Activities	1,001,373	700,000	1,014,302
	<u>2,972,300</u>	<u>2,511,500</u>	<u>2,916,970</u>
<b>Expenses</b>			
Activities	922,801	750,000	944,201
Trading	189,985	160,000	185,683
Fundraising (costs of raising funds)	85,682	33,000	30,059
	<u>1,198,468</u>	<u>943,000</u>	<u>1,159,943</u>
<i>Surplus for the year Locally raised funds</i>	<u>1,773,832</u>	<u>1,568,500</u>	<u>1,757,027</u>

## 4. International Student Revenue and Expenses

	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	Number	Number	Number
International Student Roll	78	68	72
	2017	2017 Budget	2016
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
International Student Fees	1,123,608	1,020,000	1,076,461
<b>Expenses</b>			
Commissions	106,222	100,000	98,991
Recruitment	40,093	29,000	18,419
International Student Levy	26,668	30,000	27,514
Employee Benefit - Salaries	345,109	281,000	272,649
Other Expenses	117,603	30,000	165,059
	<u>635,695</u>	<u>470,000</u>	<u>582,632</u>
<i>Surplus for the year International Students'</i>	<u>487,913</u>	<u>550,000</u>	<u>493,829</u>

## 5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	739,286	745,002	649,286
Information and Communication Technology	278,253	300,000	292,340
Employee Benefits - Salaries	9,793,354	9,600,000	9,352,525
Staff Development	4,345	5,000	3,952
	<u>10,815,238</u>	<u>10,650,002</u>	<u>10,298,103</u>

## 6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	11,135	11,200	11,200
Board of Trustees Fees	7,535	7,000	7,405
Board of Trustees Expenses	1,573	5,000	1,519
Communication	26,923	20,000	18,155
Consumables	252,864	172,000	229,739
Legal Fees	712	2,000	335
Other	21,082	19,800	15,412
Employee Benefits - Salaries	506,117	490,000	461,643
Insurance	53,547	52,000	49,722
Service Providers, Contractors and Consultancy	156,135	165,000	153,450
	<u>1,037,623</u>	<u>944,000</u>	<u>948,580</u>

## 7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	271,350	254,998	225,767
Grounds	34,277	29,000	18,779
Heat, Light and Water	194,660	210,000	178,426
Repairs and Maintenance	42,198	49,000	114,357
Use of Land and Buildings	3,225,000	3,225,000	3,229,940
Grounds and Maintenance Contract	175,000	175,000	160,000
	<u>3,942,485</u>	<u>3,942,998</u>	<u>3,927,269</u>

The use of land and buildings figure represents 8% of the school's total property value as used for rating purposes. This is used as a 'proxy' for the market rental yield on the value of land and buildings.

## 8. Depreciation of Property, Plant and Equipment

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Equitable Lease - Astroturf	17,342	20,000	17,342
Furniture and Equipment	149,809	145,000	150,843
Information and Communication Technology	242,929	180,000	182,054
Motor Vehicles	17,658	15,000	14,738
Leased Assets	123,365	50,000	155,209
Library Resources	40,085	40,000	39,396
	<u>591,188</u>	<u>450,000</u>	<u>559,582</u>



**9. Cash and Cash Equivalents**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	345	300	345
Bank Current Account	118,464	131,661	495,764
Bank Call Account	717,737	300,000	588,482
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	836,546	431,961	1,084,591

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

**10. Accounts Receivable**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	351,821	322,800	322,788
Provision for Uncollectibility	(5,000)	(5,000)	(5,000)
Interest Receivable	6,658	6,700	6,725
Teacher Salaries Grant Receivable	498,036	510,800	510,831
	851,515	835,300	835,344
Receivables from Exchange Transactions	353,479	324,500	324,513
Receivables from Non-Exchange Transactions	498,036	510,800	510,831
	851,515	835,300	835,344

**11. Inventories**

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	-	1,500	1,481
School Uniforms	-	1,700	1,653
Canteen	4,602	4,600	4,602
	4,602	7,800	7,736

**12. Investments**

The School's investment activities are classified as follows:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,000,000	1,000,000	1,000,000
Non-current Asset			
Long-term Bank Deposits	-	-	-

### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Astroturf	173,418	-	-	-	(17,342)	<b>156,076</b>
Furniture and Equipment	735,389	137,449	-	-	(149,809)	<b>723,029</b>
Information and Communication	694,086	302,266	-	-	(242,929)	<b>753,423</b>
Motor Vehicles	92,814	61,685	-	-	(17,658)	<b>136,841</b>
Leased Assets	396,499	300,001	(254,615)	-	(123,365)	<b>318,520</b>
Library Resources	165,678	34,897	-	-	(40,085)	<b>160,490</b>
<b>Balance at 31 December 2017</b>	<b>2,257,884</b>	<b>836,298</b>	<b>(254,615)</b>	<b>-</b>	<b>(591,188)</b>	<b>2,248,379</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Astroturf	329,496	(173,420)	<b>156,076</b>
Furniture and Equipment	2,865,625	(2,142,596)	<b>723,029</b>
Information and Communication Technology	1,863,938	(1,110,515)	<b>753,423</b>
Motor Vehicles	245,900	(109,059)	<b>136,841</b>
Leased Assets	546,311	(227,791)	<b>318,520</b>
Library Resources	760,384	(599,894)	<b>160,490</b>
<b>Balance at 31 December 2017</b>	<b>6,611,654</b>	<b>(4,363,275)</b>	<b>2,248,379</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2016</b>						
Astroturf	190,760	-	-	-	(17,342)	<b>173,418</b>
Furniture and Equipment	705,956	180,276	-	-	(150,843)	<b>735,389</b>
Information and Communication Technology	531,038	345,102	-	-	(182,054)	<b>694,086</b>
Motor Vehicles	102,552	5,000	-	-	(14,738)	<b>92,814</b>
Leased Assets	472,910	427,929	(349,131)	-	(155,209)	<b>396,499</b>
Library Resources	162,724	42,350	-	-	(39,396)	<b>165,678</b>
<b>Balance at 31 December 2016</b>	<b>2,165,940</b>	<b>1,000,657</b>	<b>(349,131)</b>	<b>-</b>	<b>(559,582)</b>	<b>2,257,884</b>

#### Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2016</b>			
Astroturf	329,496	(156,078)	<b>173,418</b>
Furniture and Equipment	2,728,177	(1,992,788)	<b>735,389</b>
Information and Communication Technology	1,561,672	(867,586)	<b>694,086</b>
Motor Vehicles	184,215	(91,401)	<b>92,814</b>
Leased Assets	755,540	(359,041)	<b>396,499</b>
Library Resources	725,488	(559,810)	<b>165,678</b>
<b>Balance at 31 December 2016</b>	<b>6,284,588</b>	<b>(4,026,704)</b>	<b>2,257,884</b>



**14. Accounts Payable**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating Creditors	280,712	353,300	353,287
Accruals	226,560	50,600	50,633
Banking Staffing Overuse	103,101	134,500	134,539
Employee Entitlements - Salaries	484,519	567,200	567,156
	<u>1,094,892</u>	<u>1,105,600</u>	<u>1,105,615</u>
Payables for Exchange Transactions	1,052,957	1,065,600	1,066,028
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	41,935	40,000	39,587
Payables for Non-exchange Transactions - Other	-	-	-
	<u>1,094,892</u>	<u>1,105,600</u>	<u>1,105,615</u>

The carrying value of payables approximates their fair value.

**15. Revenue Received in Advance**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
International Student Fees	893,926	777,600	777,571
Other	210,853	180,800	180,801
	<u>1,104,779</u>	<u>958,400</u>	<u>958,372</u>

**16. Finance Lease Liability**

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

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	93,541	71,890	71,794
Later than One Year and no Later than Five Years	312,946	315,000	372,708
Later than Five Years	-	-	-
	<u>406,487</u>	<u>386,890</u>	<u>444,502</u>

**17. Funds held in Trust**

	2017	2017	2016
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	316,307	294,700	294,740
	<u>316,307</u>	<u>294,700</u>	<u>294,740</u>

## 18. Related Party Transactions

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

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

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

The Proprietor provides land and buildings free of charge for use by the 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".

## 19. Remuneration

### Key management personnel compensation

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

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	7,535	7,405
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	767,658	747,334
Full-time equivalent members	7.00	7.00
Total key management personnel remuneration	775,193	754,739
Total full-time equivalent personnel	7.46	7.46

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 - 180
Benefits and Other Emoluments	21 - 22	19 - 20
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
100 - 110	-	-
	-	-

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

## 20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2017 Actual	2016 Actual
Total	\$77,978	-
Number of People	4	-

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2017** (Contingent liabilities and assets at **31 December 2016**: nil).

The Board has agreed to underwrite the Uniform Shop (Bethlehem Trading) for Co-Curricular items that they are selling for Bethlehem College. This amount as at 31 December, 2017 is \$10,810.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2016: nil)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

#### (a) Lease of a photocopier and laptops

	2017 Actual \$	2016 Actual \$
No later than One Year	89,785	94,303
Later than One Year and No Later than Five Years	350,396	352,582
Later than Five Years	36,500	124,099
	<u>476,681</u>	<u>570,984</u>

## 23. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 24. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	836,546	431,961	1,084,591
Receivables	851,515	835,300	835,344
Investments - Term Deposits	1,000,000	1,000,000	1,000,000
Total Cash and Receivables	<u>2,688,061</u>	<u>2,267,261</u>	<u>2,919,935</u>

### Financial liabilities measured at amortised cost

Payables	1,052,957	1,065,600	1,066,028
Finance Leases	406,487	386,890	444,502
Total Financial Liabilities Measured at Amortised Cost	<u>1,459,444</u>	<u>1,452,490</u>	<u>1,510,530</u>

## 25. Events After Balance Date

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

## **Independent Auditor's Report To The Readers of Bethlehem College's Financial Statements For The Year Ended 31 December 2017**

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 18, that comprise the statement of financial position as at 31 December 2017, 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 2017; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 2 November 2018. This is the date at which our opinion is expressed.

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

### **Failure to meet statutory reporting deadline**

Without modifying our opinion, we draw attention to the fact that the Board of Trustees did not comply with sections 87A(1) and 87C(1) of the Education Act 1989, which required the Board to provide its audited financial statements to the Auditor-General by 31 March 2018 or provide its audited financial statements to the Ministry of Education by 31 May 2018.

### **Basis of opinion**

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



We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees 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 on page 1 and on pages 23 to 34, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical

Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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



## Board of Trustees Register - 2017

Name	Address	Current Term expires	Phone Home	Work / Mobile	E-Mail
<b>PARENT ELECT</b>					
Mrs Heather Booth	130 Crawford Road, RD 1, Tauranga	May 2019	552 5723	021 137 1322	<a href="mailto:booth.hthr@gmail.com">booth.hthr@gmail.com</a>
Mr Paul Shakes	13 Coach Drive, Otumoetai	May 2019	570 3127	928 1191 027 379 8879	<a href="mailto:Paul.Shakes@whk.co.nz">Paul.Shakes@whk.co.nz</a>
Mrs Elena Hood	7 La Sendero Way, Tauranga	May 2019	577 9449	576 5387 021 752 254	<a href="mailto:hood@wave.co.nz">hood@wave.co.nz</a>
Mrs Cathy Kent	32 Parkvale Road, Otumoetai	May 2019 Started June 2016	576 3007	022 397 5748	<a href="mailto:cathy.trev@gmail.com">cathy.trev@gmail.com</a>
Mr Nathan Miller	2 Pumice Glade, Pyes Pa	May 2019 Started June 2016	577 0233	027 550 5020	<a href="mailto:ndmiller@xtra.co.nz">ndmiller@xtra.co.nz</a>
<b>C.E.T APPOINTED</b>					
Mr Stephen Coyle	300F Whakamaramara Road, RD 7 Whakamaramara			021 396 679	<a href="mailto:coyle1967@hotmail.com">coyle1967@hotmail.com</a>
Dr Margaret Canter	34 Pahoia Beach Road, RD 2, Pahoia		548-1505	022 187 4385	<a href="mailto:marg.canter@gmail.com">marg.canter@gmail.com</a>
Miss Marie Abbott	108 College Place, Tauranga		544 7096	021 0227 6347	<a href="mailto:marieabbott@kinect.co.nz">marieabbott@kinect.co.nz</a>
Mr Jaco Reyneke	87 Arabian Drive, Papamoa		574 3371	027 325 9003	
<b>STAFF Representative</b>					
Mrs Hannelie Freeman	C/- Bethlehem College				<a href="mailto:hannelie.freeman@beth.school.nz">hannelie.freeman@beth.school.nz</a>
<b>STUDENT Representative</b>					
Mia Pugh	C/- Bethlehem College	September 2017	572 7794		<a href="mailto:mia.pugh@beth.school.nz">mia.pugh@beth.school.nz</a>
<b>PRINCIPAL</b>					
Eoin Crosbie	73 St Regis Way, Bethlehem, Tga		579 1562	579 1817 021 741 607	<a href="mailto:eoin.crosbie@beth.school.nz">eoin.crosbie@beth.school.nz</a>
<b>Support Services</b>					
Hannah Stockwell	C/- Bethlehem College	Started in June 16		07 579 1807	<a href="mailto:hannah.stockwell@beth.school.nz">hannah.stockwell@beth.school.nz</a>

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$29,013 excluding GST (2016 \$28,489). The funding was spent on registration costs for various sporting codes. The number of students participating in organised sport has increase to 68% of the school roll.

## VARIANCE REPORTS AGAINST 2017 GOALS

E1#22 School Wide Pedagogy (Y1-6)	
Targets	Variance
1. All teachers will participate in professional learning, supporting the development of teaching and learning practices.	<b>Achieved</b> Key events to support this have been: <ul style="list-style-type: none"> <li>• TOD at start of Term 1 – whole school focus.</li> <li>• Two days in Auckland visiting high performing schools and a facilitated session with Christchurch Principal.</li> <li>• Year 5-6 Team working with Waikato University Facilitator on curriculum integration.</li> <li>• Staff meetings with regular focus on shared learning and pedagogical language.</li> </ul>
2. Progress of teacher practice around student agency will be clearly identified by the collection of teaching examples throughout the year.	<b>Partially Achieved</b> Evidence of this is able to be seen in: <ul style="list-style-type: none"> <li>• Team minutes</li> <li>• Appraisal documents</li> <li>• Year group reports</li> </ul> Understanding of student agency in practice is varied across the school. Continued development of this is required.
3. Progress of teacher practice around personalised learning will be clearly identified by the collection of teaching examples throughout the year.	<b>Partially Achieved</b> Evidence of this is able to be seen in: <ul style="list-style-type: none"> <li>• Team minutes</li> <li>• Appraisal documents</li> <li>• Year group reports</li> </ul> Understanding of personalised learning in practice is varied across the school. Continued development of this is required.
<b>General Comments:</b> The development of a shared understanding of effective teaching and learning principles has been good. This is still in draft form and so needs to be finalised in early 2018 and developed into a format that we can frame our teaching and learning programmes around.	

E1#21 School Wide Pedagogy (Y7-9)	
Targets	Variance
4. All teachers will participate in professional learning, supporting the development of teaching and learning practices.	<b>Achieved</b> Professional learning was consistently provided and attended during the year.
5. Progress of teacher practice around student agency will be clearly identified by the collection of teaching examples throughout the year.	<b>Partially Achieved</b> Teachers' planning, student achievement data, and classroom application have become more intentionally directed around the promotion of student agency.
6. Progress of teacher practice around personalised learning will be clearly identified by the collection of teaching examples throughout the year.	<b>Not achieved</b> Not achieved, as developing strong growth mindset became the focus for the latter part of the year. There is clear evidence of personalised learning taking place within Junior Secondary.

<b>E1#20 eLearning (Y10-13)</b>	
<b>Targets</b>	<b>Variance</b>
1. To move teachers through the SAMR model, wherever they are at the moment.	<b>Partially Achieved</b> Teachers are comfortable with the admin part of the SAMR matrix on the Appraisal form and most have some substitution happening in their practice. Some teachers have been very pro-active and are operating at the MR end of the model.
2. To see an increase in appropriate use of devices in the classroom.	<b>Partially Achieved</b> This is a chicken and egg scenario with some teachers telling me they ask for devices in class but students won't bring them and we have some staff who are getting the majority of their class bringing a device. If teachers put content online and explain to students this is the best method of retrieving information, it should increase device use.
<b>General Comments:</b> We have SharePoint and OneNote established in the school and with staff now helping others in their department these will be more prevalent in 2018. Staff are willing to try these methods of delivery as they have been shown to be stable and able to deliver content in class. There is still work to do transferring the files from the "old" SharePoint to the new SharePoint.	

<b>H1#15 Curriculum from a Christian Perspective (Y1-6)</b>	
<b>Targets</b>	<b>Variance</b>
1. Develop a document that describes the school's vision for Christian Education.	<b>Not achieved</b> As a school we have collected teachers' voice around what Christian Education looks like in the classroom. The results of this voice highlight the breadth in views on this topic. We have not reached a place that has allowed us to develop a coherent shared vision. We are aware that we have a new Head of Biblical Foundations person in the College who will support the development of this in 2018.
2. Teachers able to articulate a shared understanding around the practice and goals of Christian Education.	<b>Not achieved</b> While this is not achieved, many teachers have engaged in professional learning that has deepened their knowledge, understanding and practice of Christian Education.



<b>E2#4 Composite Classes iLEs (Y1-6)</b>	
<b>Targets</b>	<b>Variance</b>
1. Engage in community consultation process	<b>Achieved</b> We have held two series of Parent Forums to consult and inform the community regarding development of Flexible Learning Spaces. These meetings were provided at varying times, however the take up was limited. Those who did attend gave very positive feedback.
2. Grow community understanding of Modern Learning Pedagogies	<b>Partially Achieved</b> The meetings noted above supported this goal. However, as the levels of engagement was limited we need to continue this focus in order to keep the community engaged.
3. Grow staff knowledge and practice around Modern Learning Pedagogies	<b>Achieved</b> This has been achieved in that the levels of knowledge have grown. There is still plenty for us to learn. Professional learning with visiting Auckland and local skills supported this goal.
4. Develop an action plan around classroom structures and organisation, including implementation phase.	<b>Partially Achieved</b> We continue to develop our pathway. In regard to classroom structures and organisations we respond to what we learn. We have shuffled some classroom structures within the school as we move into 2018 and we need to continue to respond to this as we grow our knowledge.

<b>E1#19 eLearning (Y7-9)</b>	
<b>Targets</b>	<b>Variance</b>
1. Have in place a new Learning Management System in conjunction with best fit across Junior Secondary.	<b>Achieved</b> Through discussion with individual team teachers (Years 7-9), the design, creation and implementation of Student-Share Junior Secondary as an LMS has been established.
2. To monitor and report on student achievement through the established teaching and learning goals.	<b>Achieved</b> Student-Share has allowed students to upload work and obtain work from the teacher, allowing the teacher to monitor student progress throughout a unit of work.
3. By Term 4, 2017 all Junior Secondary teachers will be confident in using the new LMS and able to share evidence of a growing practice.	<b>Achieved</b> Teachers in Years 7-9 have begun to create their individual class pages and are also utilising the LMS' ability to submit and collect work and resources to the students. Many teachers are able to use OneNote classroom as well as Student-Share and do so according to which best suits their students' learning and their teaching needs.
4. Consistency of eLearning practice observable throughout Junior Secondary classrooms.	<b>Partially Achieved</b> There is growing eLearning practice throughout JS - more so now that a set LMS has been established. This is set to continue as teachers become more comfortable and accustomed to using Student-Share and their class pages throughout the year (after the initial set up).
5. Create opportunities for whanau to engage in the significance of BL in their home environments	<b>Partially Achieved</b> Teachers provide resources for students, to support their learning and which the students can access on their devices outside of school thanks to Office 365. Parents are able to observe the work uploaded through their child's 365 account, however no set 'Parent portal' has been set up, in order for parents to track their children's progress.

<b>H1#14 Christian Living (Y7-9)</b>	
<b>Targets</b>	<b>Variance</b>
3. To have robust and tested resources completed for the implementation of the Year 7 and 9 Christian Living Programmes in 2018.	<b>Achieved</b> Resources have been completed and tested, ready for implementation in 2018.
4. Year 8 have completed an overview of their programme and developed robust resources to facilitate delivery in 2018.	<b>Achieved</b> The Year 8 overview and development of resources is complete and ready for implementation in 2018.
5. Year 7-9 staff are equipped to deliver the revised programmes for 2018.	<b>Partially Achieved</b> Post-delivery of the Christian Living programme has indicated that some pre-topic discussion would benefit the delivery of the programme, especially at Year 9.
<b>General Comments:</b> Robust resources have been completed by the Year 7- 9 staff. These resources will continue to be modified and treated as 'living' documents. Reviewing the resources and delivery of the programme will need to be included as a regular item on Year 7 – 9 team agendas.	

<b>O1#7 Curriculum from a Christian Perspective (Y10-13)</b>	
<b>Targets</b>	<b>Variance</b>
6. The unit plans which guide the teaching, are authentic to the mission statement of Bethlehem College.	<b>Partially Achieved</b> An audit of Y10-13 units was begun but not finished. This was done in conjunction with the Learning Area reports. The evidence from this sample – 3 subject areas – was that the objectives of the courses did relate to the mission statement and focused on 1, 2 or 3 values. What was light in detail, was the evaluation of the unit.
7. Evidence of the unit plan objectives, relating to being Christ centred are demonstrated in the classroom.	<b>Partially Achieved</b> Classroom observations, in the form of "4 minute walk throughs", indicated that this was partially achieved.
<b>General Comments:</b> Senior Secondary subjects vary hugely – across 8 Learning Areas and within these areas are many topics – approximately 5 per subject per year. Some topics lend themselves nicely to Biblical contexts, some are a little harder. Electricity for example (can be covered by studying the life of Michael Faraday). What was evident was the nature of the Christian teacher being exhibited in the class – e.g. prayer, emphasis of Godly attributes - like humility.	



O3#6 Kamar	
Targets	Variance
7. At the end of 2017 a survey of staff will reveal that 80% feel competent in their day-to-day use of Kamar, and know where to go for help should they need assistance.	<b>Partially Achieved</b> Survey has not been sent as yet. Evidence from HoD's in the Secondary School indicates 21/26 feel competent using KAMAR.
8. By the end of 2017 a 'back-up' Data Manager will have been appointed with on-going training provided.	<b>Not achieved</b> A restructure of the College has taken place instead.
9. By the end of 2017 a written file of data management protocol will have been established by the current Data Manager working in conjunction with the Kamar implementation team.	<b>Not achieved</b> Has not been done as yet.
<b>General Comments:</b> The most challenging part of KAMAR from an administration point of view has been the construction of reports and the accompanying timelines. A large time commitment was necessary in this area and tended to put other objectives further down the priority list. All reports have been created with a new look and feel. The constraint of having to open and close reports was challenging. We are looking into how we can improve this. HoDs are not sure how deep to dig, when finding data for pre-requisites.	

E3#9 SharePoint	
Targets	Variance
1. All Secondary School departments to have full access and function in SharePoint (teachers and students).	<b>Achieved</b> We have made excellent progress in this area. Dan Ness has worked closely with departments to ensure the design meets their needs. The system is fully operational. The use of that system varies depending on the department.
2. SharePoint structure designed and created for Junior Secondary and Primary.	<b>Achieved</b> We have a sound system in place that is available for all classes in Year 1-8. Use of this system is more significant in the Junior Secondary levels due to the nature of their learning systems.

E4#8 Communication	
Targets	Variance
8. To complete a Communications review by the middle of 2017.	<b>Not achieved</b> This was put on hold because of a new Strategic Plan being built that may change the brand which is required to determine the design of any website development.
9. To have relevant regular external communication that meets the needs of BC families.	<b>Partially Achieved</b> BC Primary and BC Chapman have their own regular newsletter and facebook pages.
10. To improve the functionality and usefulness of the website.	<b>Not achieved</b> The new ALT is working on this project for 2018. It is somewhat dependent on the new SP map.

<b>H1#13 Christian Studies</b>	
<b>Targets</b>	<b>Variance</b>
11. By mid 2017 a decision will be made to carry on with CELP/CHL courses as is, or to increase the amount of times they meet each week if the decision is to increase the mandatory CHL periods/week.	<b>Not achieved</b> On hold while we implement a new leadership structure with a specialist position of Head of Biblical Foundations.
12. By the middle of the year the implications for the timetable will have been worked through.	<b>Not achieved</b> Postponed until 2018. It is part of a timetable initiative this year, 2018.
13. By the middle of the year decisions will be made around the current CHL course NCEA standards, and whether or not to offer NCEA credits in a mandatory course for Y11-13 students.	<b>Not achieved</b> Postponed until 2018. It is part of a timetable initiative this year, 2018.
14. By the end of the year staff to teach Y9-13 CHL classes and course content will be determined.	<b>Not achieved</b> Postponed until 2018. It is part of a timetable initiative this year, 2018.
<b>General Comments:</b> A TT review committee has been established to look at the possibilities for a new TT structure in 2019. They will make their recommendations to the ELT in early-mid 2018.	

<b>O1#6 Sports Review</b>	
<b>Targets</b>	<b>Variance</b>
1. To complete a review of Sport and present recommendations to the BOT by mid-February.	<b>Achieved</b>
2. To implement any structural recommendations (personnel) for Term 2 if possible.	<b>Achieved</b> The Director of Sport began his position. The Field Administrator's position was undertaken by a relief teacher for Term 2 and then via a fixed term contract for the balance of 2017.
3. To relocate the Sports Office in a more central/larger space – able to serve the whole College.	<b>Partially Achieved</b> The old sports office is now a classroom. The CET are awaiting final consent from the TCC to establish the old green room in the EC as the new sports office.

E1#18 Tataiako	
Targets	Variance
15. Ko Koe lo waiata to be memorised by a minimum of 80% staff. Our school song.	<b>Partially Achieved</b> Most staff are familiar with the song – especially Primary. New staff will begin to learn it.
16. A minimum of 80% of staff to regularly use Maori words (kupu a kaupapa).	<b>Not achieved</b> Evidence from the Y11-13 Maori students – their view is that staff are much better, but most staff do not do this regularly. Three major learning area HoD's comment that it occurs in patches with long spells of forgetting.
17. Revision of Tataiako concepts, including te reo each term.	<b>Partially Achieved</b> In Junior Secondary, this is done well. Senior Secondary – this has not been a large focus. Primary school integrates whanaungatanga well. Maori proverbs (ones which were reflective of Biblical concepts) were used with HoDs.
18. Provide voluntary workshops during term 2 and 3.	<b>Not achieved</b> This did not happen.
19. Maori feeling more comfortable with being Maori at BC.	<b>Achieved</b> Feedback from the senior students involved in kapa haka. The whare manaaki has been a terrific boost for the school. This has brought together many communities – students, parents, staff and local iwi. The concept which began nearly 2 years ago grew from a student council request.
<b>General Comments:</b> Leadership team regularly use te reo. From a staff perspective – there are many who actively promote and encourage taha Maori (honouring the essence of being Maori, the indigenous people of Aotearoa). Most Friday mornings, worship has waiata. BC has now organised two powhiri at the start of the year, to welcome new students and staff to the College. This affirms a sense of manaakitanga (making people feel at home, being a responsible host, showing kindness and hospitality, treating people with respect, nurturing relationships, and caring for others).	



**E1#17****Writing (Y7-8)**

<b>Targets</b>	<b>Variance</b>
1. To raise the number of students achieving At or Above Standard to: 83% for Year 7 2017, and 83% for Year 8 in 2017, in writing.	<b>Partially Achieved</b> End of Year OTJs indicate that 88% of Year 7 students achieved At or Above Standard for writing, exceeding the 83% target. Year 8 fell short of achieving the target of 83% of students achieving At or Above Standard for writing, reaching 78%.
2. To raise the number of students Above Standard in writing from 20.4% to 23% in Year 7, and to raise the number of students Above Standard in writing from 17% to 23% in Year 8.	<b>Not achieved</b> This target was not achieved as both Year 7 & 8 did not reach the set targets. Year 7 students of whom achieved Above Standard in writing was 14% which was well below the target of 23%. Likewise, Year 8 results of 15% of students scoring Above Standard was also well below the targeted 23%.
3. To continue to develop a Professional Development Plan for all Junior Secondary staff that includes moderation within the year levels to improve understanding and accuracy of OTJs	<b>Partially Achieved</b> Moderation has been implemented at the conclusion of each of the major writing units, within year groups from 7-9. Professional development in the form of improving understanding and accuracy of OTJs through the 'Writing Progressions' goal sheet was well received, however, feedback from teachers indicates they would like more PD around how best to implement the writing progressions within their day to day programmes and the availability of resources to support them with this.
4. Continue to develop moderation systems across Junior Secondary, with particular emphasis on assessment criteria prior to unit delivery, and an emphasis on male learning.	<b>Not achieved</b> Moderation of assessment criteria was often done at the conclusion of the writing assessment. Time was requested during Term 4 for teachers to be able to meet as a cohort to re-evaluate writing units and their effectiveness (especially around male learning), however this was not able to be granted due to financial restraints. Time was also minimal due to other PD focuses such as 'School-wide Pedagogy'.
5. Increase the integration of digital learning into Writing units.	<b>Achieved</b> Digital learning is continually integrated into writing units with teachers becoming more confident in their own ability to navigate Office 365 and other apps which support the students with their writing. Teachers were able to gain knowledge and observe other teachers through the ICT workshop available to them on TOD Term 4.
6. To keep parents informed regarding their child's progress and give support as required.	<b>Achieved</b> Teachers reported back to parents at the conclusion of each major writing unit through a rubric style reporting sheet displayed in the students' assessment folder. National Standards reporting also highlighted each students' individual progress, next steps and areas to work on at home.

<b>E1#16 Reading (Y7-8)</b>	
<b>Targets</b>	<b>Variance</b>
<p>To develop and implement a Professional Development Plan for Year 7 &amp; 8 teachers that includes:</p> <p>20. Clear, concise guidelines outlining where students sit according to the National Standards for each of the standardised tests conducted at the beginning (PATs, STAR, Probe), middle (e-asTTle) and towards the end of the year (STAR).</p>	<p><b>Achieved</b> Teachers are able to view the academic results for each of the standardised tests undertaken in their Reading class. The importing of the data from these tests is loaded into KAMAR providing teachers with clear, concise guidelines as to where each student sits according to NS. The implementation of e-asTTle has provided set areas of reading in which to help individual students progress with their learning.</p>
<p>21. Greater understanding of how OTJs should be formed according to the three main processes (Observation, Learning Conversations &amp; Tool Outcomes (tests)) and not according to student effort.</p>	<p><b>Achieved</b> Importing the data from standardised tests (particularly e-asTTle) has allowed teachers to easily use tool outcomes as a piece of evidence to form OTJs, alongside their observations in class and in unit work/conversations.</p>
<p>22. Time to re-evaluate the unit plans for each of the novels in Year 7 &amp; 8 and adjust them so that teachers are able to adapt them according to the reading ability of the students in their class, as well as being straightforward so they are easy for new Literacy teachers to adopt.</p>	<p><b>Not achieved</b> Due to other areas of PD in the form of Writing, e-Learning and School wide pedagogy, the evaluation of unit plans for Reading has not eventuated this year.</p>

<b>E4#5 Futures Project</b>	
<b>Targets</b>	<b>Variance</b>
<p>1. The MOE approves a maximum roll increase of 1750 for BC Bethlehem and 120 at Rotorua.</p>	<p><b>Partially Achieved</b> Rotorua (BC Chapman) maximum roll is 120. The Tauranga Campus (Bethlehem) maximum roll is 1670. The MOE has said to apply for more later.</p>
<p>2. Chapman College becomes a satellite school of BC in July 2017.</p>	<p><b>Achieved</b> Opened 28<sup>th</sup> January 2018 with a roll of 92.</p>
<p>3. A new Strategic Plan for BC includes a section focused on the development phase over the next few years.</p>	<p><b>Not achieved</b> The new Strategic Plan is in its infancy but underway.</p>
<p>4. A new entrant Y9 class is established for 2018 onwards at Bethlehem Campus.</p>	<p><b>Achieved</b> Y9 at BCS has 7 classes with a roll of 194 students, 28 per class – full.</p>
<p><b>General Comments:</b> The satellite of Chapman and the associated Y9 class increase in Tauranga has been an amazing journey of faith and grace. We give thanks to God for this achievement and also honour the MOE for their foresight in keeping Chapman open, providing Christian Education in Rotorua on a long term basis.</p>	



<b>C2#2 COLs</b>	
<b>Targets</b>	<b>Variance</b>
1. To have a Lead Principal appointed by June 2017.	<b>Achieved</b> Appointed in August. Alastair Paterson.
2. To have a proposal approved by the Minister for the beginning of 2018.	<b>Partially Achieved</b> The COL is aiming for the end of term 1.
3. To have within and across school positions in place for the beginning of 2018.	<b>Not achieved</b> And we probably will refrain from doing this until the beginning of 2019 because of the disruption it will cause to teaching programmes.

<b>E4#6 New Strategic Plan (2018-2022)</b>	
<b>Targets</b>	<b>Variance</b>
4. To have a new Strategic Plan developed and in place by the end of Term 3 so that it can be used to develop the Annual Plan for 2018	<b>Not achieved</b> A workgroup has been established to work on this, along with the new ELT. As of January 2018, progress is being made. This is an initiative for 2018.
<b>General Comments:</b> The MOE has not made it clear what new Charters will look like and so the old Strategic Map will continue to guide strategy until the new one is built, for 2019.	

<b>E4#7 Succession Planning SLT</b>	
<b>Targets</b>	<b>Variance</b>
1. The SLT Structure is reviewed and alternatives considered by the end of term 2.	<b>Achieved</b> Harvey Rees-Thomas produced a report. After feedback Eoin produced a proposal.
2. A proposal is adopted and implemented during Terms 3 and 4.	<b>Achieved</b> The BOT adopted and implemented the proposal during Term 3.
3. Any new structure is affordable and sustainable.	<b>Achieved</b> On an increasing roll, these criteria are met.
<b>General Comments:</b> It is worth stopping to wonder at God's faithfulness in this process. There was no animosity around the disestablishment of positions, a complex process of many appointments was achieved with almost complete success and the new structure along with the infrastructure is in place at the two campuses in time for the opening of school 2018. We honour God, the BOT and all involved in this complex restructuring.	

O3#7 Timetable Review	
Targets	Variance
1. By the end of 2017 at least five Y7-13 schools (maybe Area Schools) of comparable size to BC will have been visited and profiled in terms of their timetable structures along with their attributes and challenges.	<b>Partially Achieved</b> Three schools were visited and profiled. One of the schools – Katikati College did give us very useful documents on Waikato Diocesan School's timetable.
2. By the end of Term 1, 2018 an alternative TT Structure (TTS) or two will have been thoroughly investigated and a proposal compiled for comparisons with our existing TTS.	<b>Not achieved</b> Under construction.
3. By the middle of Term 2, 2018 a report will have been presented to staff on an alternative viable option(s) to our current model, together with the weaknesses and benefits.	<b>Not achieved</b>
<b>General Comments:</b> Three staff members visited Kingsway school, Katikati College and Middleton Grange College. They met with the timetablers and Associate Principals to gain insight into their timetables and change management of their timetables. A report is yet to be written. A OneNote has been made and the relevant documents have been attached.	