

BETHLEHEM COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2018

School Directory

Ministry Number:	77
Principal:	Eoin Crosbie
School Address:	24 Elder Lane, Bethlehem, Tauranga
School Postal Address:	Private Bag 12003, Tauranga
School Phone:	07 576 6769
School Email:	office@beth.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Expires
Heather Booth	Chair Person	Elected	May 2019
Eoin Crosbie	Principal ex Officio	Elected	
Paul Shakes	Parent Rep	Elected	May 2019
Elena Hood	Parent Rep	Elected	May 2019
Cathy Kent	Parent Rep	Elected	May 2019
Nathan Miller	Parent Rep	Elected	May 2019
Jon Parker		CET Appointed	
Margaret Canter		CET Appointed	
Marie Abbott		CET Appointed	
Bernadette Lampp		CET Appointed	
Hannelie Freeman	Staff Rep	Elected	
Rebecca Bridgeman	Student Rep	Elected	Sept 2018
Jahnavi Chetty	Student Rep	Elected	Sept 2019

BETHLEHEM COLLEGE

Financial Statements - For the year ended 31 December 2018

Index

Page	Statement
1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 10	Statement of Accounting Policies
11 - 19	Notes to the Financial Statements
20 - 22	Independent Auditor's Report
23	Kiwisport
24 - 34	Analysis of Variance

Bethlehem College

Statement of Responsibility

For the year ended 31 December 2018

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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Paul Brendan Shaker
Full Name of Board Chairperson (ACTING)

Paul Shaker
Signature of Board Chairperson (ACTING)

27/5/19
Date:

Eoin Douglas Corbitt
Full Name of Principal

Eoin Corbitt
Signature of Principal

27/5/2019
Date:

Bethlehem College**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2018

	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Revenue				
Government Grants	2	11,432,573	11,382,000	10,509,323
Locally Raised Funds	3	3,246,075	2,915,000	2,972,300
Use of Land and Buildings		4,150,000	3,500,000	3,225,000
Interest Earned		28,607	40,000	38,757
International Students	4	1,161,215	1,020,000	1,123,608
		<u>20,018,470</u>	<u>18,857,000</u>	<u>17,868,988</u>
Expenses				
Locally Raised Funds	3	1,551,015	1,187,500	1,198,468
International Students	4	529,327	500,000	635,695
Learning Resources	5	11,595,246	11,761,500	10,815,238
Administration	6	1,294,030	1,231,000	1,037,623
Finance		35,592	10,000	40,428
Property	7	4,884,693	4,293,000	3,942,485
Depreciation	8	651,635	600,000	591,188
Loss on Disposal of Property, Plant and Equipment		7,866	-	-
		<u>20,549,404</u>	<u>19,583,000</u>	<u>18,261,125</u>
Net Surplus / (Deficit)		(530,934)	(726,000)	(392,137)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(530,934)</u>	<u>(726,000)</u>	<u>(392,137)</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 2018

	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
Balance at 1 January	<u>2,038,618</u>	<u>2,764,500</u>	<u>2,430,755</u>
Total Comprehensive Revenue and Expense for the Year	(530,934)	(726,000)	(392,137)
Equity at 31 December	<u>1,507,684</u>	<u>2,038,500</u>	<u>2,038,618</u>
Retained Earnings	1,507,684	2,038,500	2,038,618
Reserves	-	-	-
Equity at 31 December	<u>1,507,684</u>	<u>2,038,500</u>	<u>2,038,618</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 2018

		2018	2018	2017
	Notes	Actual	Budget (Unaudited)	Actual
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	9	902,104	836,546	836,546
Accounts Receivable	10	962,501	851,515	851,515
Prepayments		17,862	41,375	41,373
Inventories	11	4,602	4,600	4,602
Investments	12	550,000	1,000,000	1,000,000
		<hr/>	<hr/>	<hr/>
		2,437,069	2,734,036	2,734,036
Current Liabilities				
GST Payable		48,457	21,332	21,332
Accounts Payable	14	1,514,375	1,094,892	1,094,892
Revenue Received in Advance	15	1,022,594	1,104,780	1,104,779
Finance Lease Liability	16	96,874	93,541	93,541
Funds Held in Trust	17	223,336	316,307	316,307
		<hr/>	<hr/>	<hr/>
		2,905,636	2,630,852	2,630,851
Working Capital Surplus/(Deficit)		(468,567)	103,184	103,185
Non-current Assets				
Property, Plant and Equipment	13	2,237,473	2,248,383	2,248,379
		<hr/>	<hr/>	<hr/>
		2,237,473	2,248,383	2,248,379
Non-current Liabilities				
Finance Lease Liability	16	261,222	313,067	312,946
		<hr/>	<hr/>	<hr/>
		261,222	313,067	312,946
Net Assets		<hr/>	<hr/>	<hr/>
		1,507,684	2,038,500	2,038,618
Equity		<hr/>	<hr/>	<hr/>
		1,507,684	2,038,500	2,038,618

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 2018

		2018	2018	2017
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		2,776,235	2,828,899	2,513,419
Locally Raised Funds		2,875,340	2,915,043	2,973,319
International Students		1,134,117	1,020,000	1,239,963
Goods and Services Tax (net)		27,125	-	36,044
Payments to Employees		(2,991,623)	(3,208,899)	(2,924,956)
Payments to Suppliers		(3,414,839)	(3,444,623)	(3,486,099)
Interest Paid		(35,592)	(10,000)	(40,428)
Interest Received		34,752	39,958	38,824
Net cash from / (to) the Operating Activities		405,515	140,378	350,086
Cash flows from Investing Activities				
Purchase of PPE (and Intangibles)		(561,931)	(590,499)	(502,885)
Disposal of Investments		450,000	450,000	-
Net cash from / (to) the Investing Activities		(119,797)	(140,499)	(502,885)
Cash flows from Financing Activities				
Finance Lease Payments		(127,189)	121	(116,813)
Funds Administered on Behalf of Third Parties		(92,971)	-	21,567
Net cash from Financing Activities		(220,160)	121	(95,246)
Net increase/(decrease) in cash and cash equivalents		65,558	(0)	(248,045)
Cash and cash equivalents at the beginning of the year	9	836,546	836,546	1,084,591
Cash and cash equivalents at the end of the year	9	902,104	836,546	836,546

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 2018

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 2018 to 31 December 2018 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. It's 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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	2,482,652	2,560,000	2,328,901
Teachers' Salaries Grants	8,553,237	8,450,000	7,861,365
Resource Teachers Learning and Behaviour Grants	247,228	237,000	224,674
Other MoE Grants	149,456	135,000	94,383
	<u>11,432,573</u>	<u>11,382,000</u>	<u>10,509,323</u>

3. Locally Raised Funds

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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	138,818	150,000	165,117
Fundraising	1,173	-	34,177
Special Character Contribution	1,474,733	1,475,000	1,386,086
Other Revenue	62,018	60,000	84,070
Trading	275,760	290,000	301,477
Activities	962,668	940,000	1,001,373
Overseas Trips	330,905	-	-
	<u>3,246,075</u>	<u>2,915,000</u>	<u>2,972,300</u>
Expenses			
Activities	999,441	990,000	922,801
Overseas Trips	340,002	-	-
Trading	199,385	195,000	189,985
Fundraising (costs of raising funds)	12,187	2,500	85,682
	<u>1,551,015</u>	<u>1,187,500</u>	<u>1,198,468</u>
<i>Surplus for the year Locally raised funds</i>	<u>1,695,060</u>	<u>1,727,500</u>	<u>1,773,832</u>

Overseas Trips

Overseas trips includes the following significant travel:

Hawaii Choir Trip

During 2018, the school organised a trip to Hawaii for 49 students and 7 staff. The staff included the tour manager, choir manager and music directors. The staff enabled the three groups (Choir, Orchestra and Concert Band) to perform and attend workshops at different times providing sufficient teacher cover for 3 venues at once if needed. The students and staff benefitted from outstanding workshops and coaching from world class musicians at the Pacific Basin Music Festival. The school obtained no grant funding. Various other fundraising activities raised \$11,800 to assist towards the cost of the trip. The balance was covered by the students. No Government funding was used to fund the trip.

4. International Student Revenue and Expenses

	2018	2018	2017
	Actual	Budget	
	Number	(Unaudited)	Actual
		Number	Number
International Student Roll	78	68	72
	2018	2018	2017
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Revenue			
International Student Fees	1,161,215	1,020,000	1,123,608
Expenses			
Commissions	107,025	100,000	106,222
Recruitment	29,725	40,000	40,093
International Student Levy	29,375	30,000	26,668
Employee Benefit - Salaries	277,548	290,000	345,109
Other Expenses	85,654	40,000	117,603
	529,327	500,000	635,695
<i>Surplus for the year International Students'</i>	<u>631,888</u>	<u>520,000</u>	<u>487,913</u>

5. Learning Resources

	2018	2018	2017
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Curricular	686,630	772,500	739,286
Information and Communication Technology	229,161	331,000	278,253
Employee Benefits - Salaries	10,679,455	10,658,000	9,793,354
Staff Development	-	-	4,345
	11,595,246	11,761,500	10,815,238

6. Administration

	2018	2018	2017
	Actual	Budget	
	\$	(Unaudited)	Actual
		\$	\$
Audit Fee	14,105	12,000	11,135
Board of Trustees Fees	7,150	8,000	7,535
Board of Trustees Expenses	121	2,000	1,573
Communication	31,092	36,000	26,923
Consumables	296,030	280,000	252,864
Legal Fees	1,480	2,000	712
Other	12,227	-	21,082
Employee Benefits - Salaries	715,660	624,000	506,117
Insurance	48,557	57,000	53,547
Service Providers, Contractors and Consultancy	167,608	210,000	156,135
	1,294,030	1,231,000	1,037,623

7. Property

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	270,234	277,000	271,350
Grounds	25,165	33,000	34,277
Heat, Light and Water	213,917	230,000	194,660
Repairs and Maintenance	40,377	63,000	42,198
Use of Land and Buildings	4,150,000	3,500,000	3,225,000
Grounds and Maintenance Contract	185,000	190,000	175,000
	<u>4,884,693</u>	<u>4,293,000</u>	<u>3,942,485</u>

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

8. Depreciation of Property, Plant and Equipment

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Equitable Lease - Astroturf	17,342	20,000	17,342
Furniture and Equipment	160,880	255,000	149,809
Information and Communication Technology	277,273	210,000	242,929
Motor Vehicles	19,672	15,000	17,658
Leased Assets	136,701	50,000	123,365
Library Resources	39,767	50,000	40,085
	<u>651,635</u>	<u>600,000</u>	<u>591,188</u>

9. Cash and Cash Equivalents

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	935	345	345
Bank Current Account	32,590	118,464	118,464
Bank Call Account	868,579	717,737	717,737
Net cash and cash equivalents for Cash Flow Statement	<u>902,104</u>	<u>836,546</u>	<u>836,546</u>

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

10. Accounts Receivable

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	336,919	351,779	351,821
Provision for Uncollectibility	(5,000)	(5,000)	(5,000)
Interest Receivable	513	6,700	6,658
Teacher Salaries Grant Receivable	630,069	498,036	498,036
	<u>962,501</u>	<u>851,515</u>	<u>851,515</u>
Receivables from Exchange Transactions	332,432	353,479	353,479
Receivables from Non-Exchange Transactions	630,069	498,036	498,036
	<u>962,501</u>	<u>851,515</u>	<u>851,515</u>

11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	-	-	-
School Uniforms	-	-	-
Canteen	4,602	4,600	4,602
	<u>4,602</u>	<u>4,600</u>	<u>4,602</u>

12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	550,000	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) \$
2018						
Astroturf	156,076	-	-	-	(17,342)	138,734
Furniture and Equipment	723,029	266,170	-	-	(160,880)	828,319
Information and Communication Technology	753,423	241,240	-	-	(277,273)	717,390
Motor Vehicles	136,841	-	-	-	(19,672)	117,169
Leased Assets	318,520	55,223	-	-	(136,701)	237,042
Library Resources	160,490	85,962	(7,866)	-	(39,767)	198,819
Balance at 31 December 2018	<u>2,248,379</u>	<u>648,595</u>	<u>(7,866)</u>	<u>-</u>	<u>(651,635)</u>	<u>2,237,473</u>

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Astroturf	329,496	(190,762)	138,734
Furniture and Equipment	3,099,699	(2,303,476)	796,223
Information and Communication Technology	2,137,276	(1,387,788)	749,488
Motor Vehicles	245,900	(128,731)	117,169
Leased Assets	590,357	(353,316)	237,041
Library Resources	824,936	(626,118)	198,818
Balance at 31 December 2018	<u>7,227,664</u>	<u>(4,990,191)</u>	<u>2,237,473</u>

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

Accumulated Depreciation

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

14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating Creditors	405,828	280,712	280,712
Accruals	179,192	226,560	226,560
Banking Staffing Overuse	272,470	103,101	103,101
Employee Entitlements - Salaries	656,885	484,519	484,519
	1,514,375	1,094,892	1,094,892
Payables for Exchange Transactions	1,470,422	1,054,892	1,052,957
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	43,953	40,000	41,935
Payables for Non-exchange Transactions - Other	-	-	-
	1,514,375	1,094,892	1,094,892

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	866,828	893,926	893,926
Other	155,766	210,854	210,853
	1,022,594	1,104,780	1,104,779

16. Finance Lease Liability

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

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
No Later than One Year	97,797	71,890	93,541
Later than One Year and no Later than Five Years	285,434	315,000	312,946
Later than Five Years	-	-	-
	<u>383,231</u>	<u>386,890</u>	<u>406,487</u>

17. Funds held in Trust

	2018 Actual	2018 Budget (Unaudited)	2017 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	223,336	316,307	316,307
	<u>223,336</u>	<u>316,307</u>	<u>316,307</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.

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	7,150	7,535
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	702,464	767,658
Full-time equivalent members	6.00	7.00
Total key management personnel remuneration	709,614	775,193
Total full-time equivalent personnel	6.46	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:

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	180 - 190
Benefits and Other Emoluments	24 - 25	21 - 22
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
100 - 110	4	-
	4	-

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:

	2018 Actual	2017 Actual
Total	\$42,297	\$77,978
Number of People	1	4

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2018** (Contingent liabilities and assets at **31 December 2017**: 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, 2018 is \$10,810.

Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

22. Commitments

(a) Capital Commitments

As at 31 December 2018 the Board has not entered into any contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

(b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Lease of a photocopier and laptops

	2018 Actual \$	2017 Actual \$
No later than One Year	87,599	89,785
Later than One Year and No Later than Five Years	197,098	350,396
Later than Five Years	-	36,500
	<u>284,697</u>	<u>476,681</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

	2018	2018	2017
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	902,104	836,546	836,546
Receivables	962,501	851,515	851,515
Investments - Term Deposits	550,000	1,000,000	1,000,000
Total Cash and Receivables	2,414,605	2,688,061	2,688,061

Financial liabilities measured at amortised cost

Payables	1,470,422	1,054,892	1,052,957
Finance Leases	358,096	406,608	406,487
Total Financial Liabilities Measured at Amortised Cost	1,828,518	1,461,500	1,459,444

25. Events After Balance Date

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

26. Financial Position

At balance date, the School has a working capital deficit of \$468,567. This has arisen mainly because the School has incurred several deficits over recent years. The School is managing this by tighter budgetary controls to reduce future deficits.

These financial statements are prepared on the going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources, so it may meet its obligations as they fall due.

Independent Auditor's Report

To the Readers of Bethlehem College's Financial Statements

For the Year Ended 31 December 2018

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 19, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 27 May 2019. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Financial Difficulties

In forming our unmodified opinion, we note that the School has a working capital deficit of \$468,567. This has arisen mainly because of the School incurring several deficits over recent years. The School is managing the situation by implementing tighter budgetary controls to reduce future deficits.

These financial statements are prepared on the going concern basis. The going concern assumption is dependent on the continuing support from the Ministry of Education. The Ministry of Education has confirmed it will continue to provide the School with resources so it may meet its obligations as they fall due.

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

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William Buck Audit (NZ) Limited

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

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2018, the school received total Kiwisport funding of \$31,478 excluding GST (2017 \$29,013). The funding was spent on registration costs for various sporting codes.

VARIANCE REPORTS AGAINST 2018 GOALS

C2#3 CoL Kahui Ako	
Targets	Variance
1. To have the achievement challenges clearly defined by the end of term 1.	Achieved These are recorded in the Kahui Ako higher order plan
2. To have the documentation to the MOE and approved by the end of term 2.	Achieved
3. To appoint within school and across school staff by the close of term 3 and to have them functioning in the roles during term 4 or at least for 2019.	Achieved The Kahui Ako have appointed two AST and BC have appointed 10 WST. They had training days during term 4. We now need to consider how this concept works in practice
4. To grow in our understanding of Service Learning.	Partially achieved Training for staff was presented at the launch of the Kahui Ako.
General Comments: It is not clear how the achievement challenges relate to the higher order plan nor how senior leaders in the College should lead alongside the ASTs. The waters are murky in this space. (Feb 2019)	

E1#23 School Wide Pedagogy (BCP Y1-6)	
Targets	Variance
1. Finalise language in Learning Principles document.	Achieved Completed with PLT.
2. Finalise BC Student Learner Qualities document.	Partially Achieved Language completed and currently working with graphic designer around visual representation.
3. Create a visual representation of both models that will be useful to teachers and students.	Partially Achieved Designs completed. Graphic production underway.
4. Learning principles evident within Maths programme (linked with Maths Run Sheet).	Achieved Maths PLD reflects pedagogy described in the Learning Principles document. It is a two-year PLD journey, so it is not a complete picture at this time. The basis of much of the PLD is around developing a sound problem-solving approach to engaging with mathematics. This approach is delivered as <u>part</u> of the Maths programme – not completely replacing what is currently in place.
General Comments:	

E1#24 Maths (BCP Y1-6)	
Targets	Variance
1. Target Cohort: 2018 Year 5 students. In 2017 25% of Year 4 students below the expected curriculum level. Our target for 2018 is to significantly reduce this percentage, with a goal of less than 15%.	Achieved At the end of 2018, the data shows that 94% of Year 5 students are achieving within the expected curriculum range. This is an excellent outcome. We will need to continue tracking students who have accelerated their progress to ensure they continue to progress.
2. Increased evidence of BC Learning Principles embedded in Mathematics programmes, collected through classroom observations and teacher reflections.	Achieved The PLD undertaken for Maths does reflect this pedagogical approach. It is a two-year PLD journey, so it is not a complete picture at this time. The basis of much of the PLD is around developing a sound problem-solving approach to engaging with mathematics. This approach is delivered as <u>part</u> of the Maths programme – not completely replacing what is currently in place.
General Comments:	

E1#24 Writing (BCS Y7-8)	
Targets	Variance
1. To decrease the disparity in achievement in Reading and Writing, by raising the standard of Year 7 and Year 8 achievement in Writing.	Not Achieved Learning Area Report (LAR) not yet complete, data not yet accessed.
2. For 83% of the current Year 8 students, to achieve at or above Curriculum Level 4 Proficient level (the previous National Standard expressed as a Curriculum Level).	Not achieved LAR not yet complete, data not yet accessed.
3. For 83% Year 7 students, to achieve at or above Curriculum Level 4 Beginner level (the previous National Standard expressed as a Curriculum Level). The 2016 achievement At or Above Standard for the Year 6 students at BC was 80%. (Once the data on incoming Year 7 students' achievement in Writing at Year 6 is fully accessed analysed, this target may be altered).	Not Achieved LAR not yet complete, data not yet accessed.
4. To review current pedagogical practices and the place of writing in the curriculum and make a plan to revise practice where necessary.	Achieved Considerable changes in the teaching of writing will occur in 2019, with the integration of reading instruction into Form Studies time. This allows for a dynamic literacy programme, and acknowledges the reciprocal relationship between reading and writing. Best evidence synthesis identifies that writing and reading instruction is enhanced, when they are taught dynamically and not in isolation. Moving from a focus on National Standards, also allows less emphasis on 'performance' and greater emphasis on 'learning'.

	<p>Research describes that this reduces anxiety and can increase resilience and a growth mindset.</p> <p>Moving from a genre approach of teaching writing, and teaching reading and writing within a more integrated and connected curriculum, allows for more authentic purposes and audience, providing greater incentive and motivation to write, as students see more purpose for their writing.</p> <p>Incorporating many of the new approaches and strategies to the teaching of writing, learnt through our professional development this year, will also continue to enhance practice in 2019 and beyond.</p>
5. To develop a professional development plan to build upon and grow Junior Secondary teachers' competency in the teaching, integration, use of technology, and assessment and moderation of writing.	<p>Achieved</p> <p>Throughout the year, as AHoS-J.Sec Cm, I have delivered a series of writing and literacy professional development and also worked intensively with the J.Sec TIC English, to build capacity and leadership in this area. She continues to grow and be of great support, also delivering professional development across Year 7 and 8. Next year, I would like to see her capacity and growth continue and have budgeted for her and myself to attend the NZ Literacy Conference.</p>
6. To access quality professional development in writing, as part of the Professional Development Plan.	<p>Achieved</p> <p>Jo Morris was engaged, to deliver the 'Hunter Approach' to writing instruction. This was delivered to all Year 7 and 8 teachers, with staff from BC Chapman and BC senior Primary also invited. This was powerful PLD.</p>
7. To continue to develop moderation practices across the Junior Secondary, with particular emphasis on growing understanding and accuracy with assessment against Curriculum Levels.	<p>Achieved</p> <p>While this is an achieved, it will be an ongoing process in 2019. Next year we will start with Diagnostic writing assessments, which will be moderated across year levels to build expertise and competency in staff, more than half of which will be new next year. Greater understanding of the NZ English Curriculum Levels and Literacy progressions, as well as moderation practices, will need ongoing guidance.</p> <p>Start of year diagnostic writing will also provide baseline data for where our learners' writing strengths and areas for development are. This will provide focus for instruction and the ability to identify growth over the year, as well as enabling us to measure the impact and effectiveness of our practice.</p>
8. To grow student agency and self-efficacy in writing.	<p>Partially Achieved</p> <p>As teacher expertise and the philosophy of writing instruction shifts from a performance approach, to a learning approach, we hope learners will feel more empowered to explore, take risks and have agency in their writing. Through the use of the 'mentor text approach', and 'low-stakes, quick-writes', J.Sec teachers report that students are showing more enthusiasm for their writing and are wanting to share their writing with the class. To continue to build on practices this year, and support new teachers with coming 'up to speed' with the PLD in writing that we undertook this year, we will continue to reinforce, deliver and reflect on the PLD carried out in 2018. We hope to see student engagement, confidence, achievement, agency and self-efficacy in writing increase. This will be an area on inquiry for us in 2019.</p>

9. To keep parents informed regarding their child's progress in writing and give support as required.	<p>Achieved</p> <p>The first parent interviews on the year, were shifted to a Three Way, Goal Setting Conference, with a focus on sharing and setting goals around students' literacy. While also serving to increase student agency, parents were informed from Term 1, well before the first report, of students' strengths and areas for growth in literacy. With the revision of writing assessments, more specific feedback, aligned to the NZ Literacy Progressions and the NZ English Curriculum, was also provided to parents in Assessment Folders. Feedback also gave students and parents support by articulating areas for growth and next learning steps, guiding teacher instruction also. Likewise, the revised Mid-Year and End of Year Reports do the same, in a more holistic manner.</p> <p>A revision of the Assessment Folders, and means for sharing students' learning and achievement, will take place in 2019, to identify how we might improve our practices.</p>
General Comments:	

E1#25 Writing Assessment	
Targets	Variance
1. To create a consistent editing and proof-reading system, shared language across the school in Written Language.	<p>Partially Achieved</p> <p>We have had some really robust discussion and work around the consistency of proof-reading and editing of written work and implantation is well underway. e-asTTle is the barrier to complete this.... We need training.</p>
2. To develop skills of our writers to assess their own and to peer assess and conference their writing.	<p>Achieved</p> <p>Our writers are becoming more aware of what the criteria are.</p>
3. To develop writer confidence in working with success criteria as it relates to their age, level and the genre type.	<p>Achieved</p> <p>Students are relating well to what they are proof reading and editing for – improvement and accuracy.</p>
4. To develop teacher capability in use of written assessment tools.	<p>Partially Achieved</p> <p>Have some agreement around language and exemplars but still not the tools – e-asTTle and PACT.</p>
5. To build 'moderation' processes as part of written assessment across our school.	<p>Achieved</p> <p>Teachers have worked really well with this, using exemplars and good moderation practice.</p>
<p>General Comments:</p> <p>Looking forward to 2019 Lisa and I recognise the need to complete our BC Chapman Approach to Written Language documentation so that there is complete consistency around approach and expectations because we have BCC documents to refer to. Our students are seeing themselves increasingly as 'writers' and are aware of writing to evoke Reader impact/response/connection. They are also growing in their understanding of the importance of crafting and refining their Writing through Proofing and Editing systematically. Teachers are more focused on personalising the criteria in relation to Writer need and level. Our major area of need is exploring and learning how to use Written language Assessment tools such as e-asTTle and PACT as we need the training and in past years, when a Private School, we could not afford the Courses.</p>	

E2#5 Tataiako	
Targets	Variance
1. Ko Koe Io – our school song - waiata to be memorised by a minimum of 90% staff.	Achieved The exact number is hard to estimate.... Most seem to know it now.
2. A minimum of 80% of staff to regularly use Maori words (kupu a kaupapa).	Not achieved There is definitely more uptake in Maori language week but hard to gauge in general.
3. Revision of Tataiako concepts, including kupu hou/new words, each term.	Partially Achieved The Tataiako OneNote is being constantly updated. There has been a new whakatauki each week at the top of our weekly briefing notes.
4. Provide voluntary workshops during term 2 and 3.	Not achieved These did not happen.
5. Maori feeling more comfortable with being Maori at BC.	Partially Achieved The Haka competition was huge for them and lifted their profile and mana. The Y13 Leavers Assembly is evidence of more acceptance and affirmation of Maori.
6. School haka. Should we teach this to staff and students?	Partially Achieved The staff started..... The students learnt this via the haka competition and have had this reinforced in formal occasions.
General Comments:	

E4#9 New Strategic Plan	
Targets	Variance
1. To have a new Strategic Plan developed and in place by the end of Term 2 so that it can be used to develop the annual plan for 2019, the website and other initiatives that are waiting on this overarching document to be established.	Achieved. The basic concept has been designed and communicated to various stakeholders for feedback. Apart from a few minor adjustments that the BOT made, the 4Hs are completed in definition. Two graphic design sources were asked to build a graphic design concept for the SP using "The Way" as a framework. A combination of both is now being prepared for the 2019 Charter.
General Comments: The new plan has been used with students and staff at the beginning of 2019.	

O1#8 Curriculum from a Christian Perspective (Y10-13)	
Targets	Variance
1. The unit plans which guide the teaching, are authentic to the mission statement of Bethlehem College.	Partially Achieved Have worked with the Assistant Head of Secondary (Curriculum) to address this goal and discovered variability in filing and documenting. This will be addressed through more focused PD with staff as well as more time spent with Heads of Departments. This will involve looking at 'schemes' within the departments. We have also introduced the 'Transformation by Design' template to help with developing a more focused 'Biblical Worldview' lens in unit designing.
2. Evidence of the unit plan objectives, relating to being Christ centred are demonstrated in the classroom.	Not achieved Through conversation with staff it is clear that there is a commitment to being 'Christ-centred' in the classroom, but at this point it is harder to produce evidence. It is possible to point to this in CELP settings at both Junior and Senior Secondary.
3. A Foundational Principles for curricula document has been established for 2019.	Achieved This has been produced and distributed to all staff as a basis for discussion and showing direction. It will be referred to in upcoming PD sessions and refined to become more prescriptive. (BCL members also have this document).
General Comments:	

O2#10 eLearning Pedagogy (Y10-13)	
Targets	Variance
1. For teachers to be able to use digital technologies that enhance learning.	Achieved The highlight has been various teachers (8) from a large number of departments who presented to staff aspects of the digital tools that were directly related to their subjects, showing us how the tool was used effectively for them.
2. That students have easily accessible and appropriate digital tools for learning and assessments.	Partially Achieved Not all departments are there yet.
3. That parents can see the vision for education in a digital age.	Partially Achieved Every single parent meeting and signpost has had material presented on this subject. How it is received may be different.
General Comments:	

Targets	Variance
<p>1. Carry out a review of current pedagogy, and teaching and learning programmes in the Junior Secondary.</p>	<p>Partially Achieved</p> <p>Term 1 review revealed the urgent need to move teaching, learning, assessment and reporting practices, away from a focus on National Standards, to comply with the MoE 2017 mandate to abolish National Standards. This process had already occurred in BC Primary. The review revealed that no preparation had taken place in J.Sec to prepare for the transition from National Standards to Curriculum Levels, and that significant development was necessary. Most BC J.Sec teachers had only taught in the era of National Standards. Teachers in Charge of Maths and English, and Year 7 and 8 Team Leaders were supported, to help guide staff to make this transition. A complete rewriting of all Assessments in Maths, Reading and Writing was needed, with much support to Year 7 and 8 teachers required to grow them in their understanding of Curriculum Levels and the philosophical shift in pedagogy that this represented. Likewise, a complete rewriting of Reports was also necessary.</p> <p>This was a significant workload and posed significant pedagogical changes and challenges to J.Sec teachers. Considerable consultation with the BC Primary, BC Chapman, and the BOP Deputy Principals' network, was carried out. Further PD in Literacy and Numeracy progressions is required as well as a move from teaching for assessment (performance based), to teaching and assessing for learning (learning based). This is ongoing and will continue next year.</p> <p>A review of the following teaching and learning areas was also carried out in English (Literacy, Reading and Writing), SS, and PE. Partial review was carried in Maths. Review of Science, Health, and CELP has not yet been carried out yet.</p> <p>I hope to partner with Wayne Fraser in 2019, to carry out a review of the J.Sec CELP.</p>
<p>2. Create a PLD Plan to develop a shared understanding of effective modern learning pedagogies and their implementation in classrooms, with teachers continuing in the light of previous work, to continue to enhance their practice and implement these in classrooms.</p>	<p>Partially Achieved</p> <p>In the absence of a BC J.Sec Learner Profile, or vision for who our young people are becoming by the end of Year 7/8/9, this became the emphasis, as this would then inform our pedagogy.</p> <p>To help grow understanding of effective modern learning pedagogies, and that of our Junior Secondary middle leaders, I attended the Mark Osbourne Future Focussed Learning workshops and took three J.Sec middle leaders with me. Consequently, a two part Action Plan was developed:</p> <p>Part 1: A Junior Sec Vision and Learner Profile (now completed, 2018), and Part 2: to define and articulate the Christ-centred Pedagogy. These will enable us to achieve this vision for our J.Sec students, and embody the Learner Profile. This will be completed in 2019.</p>
<p>3. The Plan will include reference to flexible learning furniture and learning spaces.</p>	<p>Not Achieved</p> <p>The focus of Eoin's rooming plan for the secondary school needed to take priority over classroom fit-out. We are grateful that the location of Year 7 and 8 classes on the Future Rooming Plan have followed the J.Sec recommendation of centralising these in R Block, along with the recommendation of developing the offices spaces between classes, into flexible learning spaces</p>

	<p>and pull out spaces, to allow for the diverse learning needs of our students, and to allow for Future Focused pedagogical practices.</p> <p>Acquiring flexible learning furniture, supporting these Future Focused pedagogical practices is essential if we are to going to shift pedagogy and support changes in practice to enhance learning and help facilitate the transformative Christ-centred practice we aspire to deliver at BC J.Sec. This may become a request next year.</p> <p>The Rooming and fit out plan for year 9 is somewhat more complex, due to the staffing of this by senior Secondary teachers who teach across different departments in the Secondary School. Ideally, centralizing Year 9 classes and creating flexible learning spaces, with flexible furniture, at Year 9 would be optimum and support the Junior Secondary model.</p>
4. Identify and establish an alternative to teaching, assessing and reporting against National Standards and achieve consistency in assessment across learning areas.	<p>Achieved As above.</p>
5. Assessment Folders will be evaluated and revised for 2019.	<p>Not Achieved This still needs to take place.</p>
6. In line with E1-25 (Y7-8) Writing targets, review current pedagogical practices and the place of writing in the curriculum and make a plan to revise practice where necessary.	<p>Achieved See E1#24 Writing (Y7-8).</p>
7. Review current provisions for priority learners (included gifted and talented), making recommendations for 2019.	<p>Achieved Provisions for Gifted and Talented learners were limited. The TIC Gifted and Talented Learners, acknowledged that she was ready to relinquish this role in 2019. This role will be picked up by the AHoS-JSec.Cm.</p> <p>With one period allocation for Junior Secondary Learning Support, little training or support for this role, as well as a change in the overseeing BC SENCO role, we have struggled with rigorous identification, monitoring, and provisioning of teacher and learner support. The recommendation was gratefully followed to increase the time allocation for J.Sec Learning Support, with this time now allocated to the BC SENCO. With significantly increased Learning Support students in Junior Secondary next year, this is especially essential.</p> <p>In addition, 8 hours Literacy learning support for priority learners has been gratefully allocated to Year 7 and 8 in 2019, 4 hours at each year level. This is to address the learning needs of those students who struggle with literacy. The intention is to carry out an inquiry into how we might accelerate the learning for these students. We have already engaged Ian Large, RTLb services, to support us with this initiative.</p> <p>Next year, a clear definition of who our priority learners are, and robust systems and processes for identification, monitoring, and provision of teacher and learner support must be established.</p>

<p>8. The 2019 timetable will be as responsive as possible to needs of the JS and will best enable the implementation of effective pedagogy, given the constraints of competing demands.</p>	<p>Achieved The J.Sec expressed desired changes to the current time table, to better meet the holistic and developmentally appropriate needs of J.Sec students. Some of the desired changes have been achieved, such as:</p> <ul style="list-style-type: none"> - K.Group at the start of the day - The abandonment of streamed literacy class, where the novel study approach to instructional reading occurred, replaced by integration to literacy instruction to occur within Form Studies classes. This fits with the best practice review of literacy pedagogy at Years 7 and 8. - Greater flexibility and room for integrated, connected, holistic pedagogy, within this increased Form Studies time. - Shifting CELP time to just after interval, a prime learning time, not just before lunch when students are tired and hungry. - Opportunities for Junior Secondary Assembly times and Year Level Assembly time, during the Senior Secondary Hauora Assembly slot. - Common Form Studies periods at each year level, allowing for pull out enrichment opportunities. <p>Not Achieved: Increased time for Arts and Languages</p>
<p>General Comments:</p>	

O2#12 eLearning Pedagogy (BCC Y1-8)	
Targets	Variance
<p>1. Introduce and develop Year 1-8 learner skills in the use of the iPad within the teaching and learning programme.</p>	<p>Achieved This has been amazing – the staff have all embraced this really well. Students doing some great work.</p>
<p>2. To equip teachers to fully engage in eLearning in their classrooms.</p>	<p>Achieved They have really helped each other a lot. Some training from BC. Further training would be great.</p>
<p>3. Consistency of eLearning practice in the Year 6-8 classrooms on their personal device.</p>	<p>Achieved Because of the united approach that the teachers have, (an ILE really) there is a natural consistency.</p>
<p>4. To provide opportunities for whanau to engage in the significance of eLearning, and support eLearning in their home environments.</p>	<p>Achieved 6 people couldn't afford ipads but 6 were donated from floating iPads at BC.</p>
<p>5. To intentionally teach digital discipleship principles, Godly response and heighten student awareness of challenges.</p>	<p>Achieved An ongoing constant point of teaching and learning. Lots of open conversations with the young people.</p>
<p>General Comments:</p>	

03#7 New Timetable Structure	
Targets	Variance
1. By the end of 2018 at least 5 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.	Achieved This gave us a greater scope and depth of understanding of how other schools overcame timetable challenges so as to better reflect their vision and mission.
2. By the end of Term 1 2018 an alternative TT Structure (TTS) or 2 will have been thoroughly investigated and a proposal compiled for comparison with our existing TTS.	Achieved Two meetings were held with BCS staff and there were two sets of feedback to consider.
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.	Achieved A 10 day, 6 day and two 5 day models were presented.
General Comments:	

03#8 Satellite to BC	
Targets	Variance
4. Establish strong Christ-centred culture and Curriculum here at BCC and strengthen our BCC community in which our 'Discipleship Model' is reinforced.	Achieved We have made some good ground but it has been a massive change with the number of exits and new enrolments. The culture will take time. This will need further work and prayer.
5. Alignment of all documentation and systems.	Achieved Some really good work done here.
6. KAMAR is used effectively as our SMS.	Partially Achieved Used well for reports and admin. However, we need more training if we are to use all its facilities.
7. OneNote and SharePoint, are used effectively.	Achieved We love this software ... it has been wonderful for planning and collaborating. SharePoint could be used better.
8. New Library at BCC is established and functioning well.	Achieved This is amazing. Huge input from the staff, employing Elize and Sheila, Sue for a season and being blessed with a wonderful team of volunteers.
General Comments: We cannot thank Eoin, our BC Board of Trustees and various members of BC Staff for their unwavering support, expertise freely shared and the respect with which they have enabled us to transition as a 'satellite'. We have achieved a huge amount because of the partnership between our two communities (Tauranga and Rotorua) and our unity of Vision, heart and dedicated commitment. The capacity of our KAMAR SMS is something we recognise that we will need ongoing guidance and training in and that we do have access to BC staff expertise. Our Library is up and running well and is a tremendous resource and blessing to all concerned.	

S1#12 Student Wellbeing	
Targets	Variance
1. Primary students having a sense of belonging at Bethlehem College Primary.	Achieved The Year 5 Meticore Resiliency Survey suggests that our BC Students are generally well positioned in this area.
2. Students will display the qualities of the BC Learner.	Not yet Achieved The qualities are still being defined.
3. Teachers will be able to articulate how their practices support student wellbeing.	Not yet Achieved Our intention was to see development of this come out of the Meticore Survey. We may have been optimistic about the speed in which this programme would provide professional learning and development for teachers.
4. Recognition of the importance of explicit teaching to achieve desired outcomes for students by all staff. (Pedagogical Approach and BC Learner Qualities).	Achieved The implementation of our Teaching as Inquiry process has certainly reinforced this.
5. Teaching practices promote and enable students to work as caring, inclusive and cohesive learning communities (Pedagogical Approach).	Not yet Achieved
6. Consistent approach to expectations of student behaviour.	Partially Achieved We started the year with a team approach to expectations around student behaviour. This was shared at staff meetings and through Primary Up2Date. We are also in the process of updating our behavioural management procedure, which should be completed by the end of the term.
7. Develop and implement systems, people and initiatives that wrap around students, providing a balanced focus on wellbeing and achievement.	Achieved Our PLT and Primary SENCO have developed a team approach to supporting students. We have had feedback from parents that they have recognised and felt supported by the team approach to supporting students with specific needs. This has led to teachers feeling less isolated and parents feeling that they are not relying on one person.
General Comments:	