

BETHLEHEM COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 77

Principal: Larne Edmeades

School Address: 24 Elder Lane, Bethlehem, Tauranga

School Postal Address: Private Bag 12003

School Phone: 07 576 6769

School Email: office@beth.school.nz

Members of the Board

Margaret	Canter	CET appointed	-
Bernadette	Lampp	CET appointed	-
Jon	Parker	CET appointed	-
Jo	Wallis	CET appointed	-
Gillian	Flores	Parent elect	Oct-22
Debbie	Nesbitt	Parent elect (from June 2021)	Nov-21
Angela	Pedersen	Parent elect	Oct-22
Paul	Shakes	Parent elect	Oct-22
Rob	Stacey	Parent elect	Oct-22
Jo	West	Staff Rep	Oct-22
Daniel	Aneke	Student Rep	Oct-21
Jemima	Thomas	Student Rep (from Oct 2021)	Oct-22
Larne	Edmeades	Board appointed	-

Accountant / Service Provider: Christian Education Trust

BETHLEHEM COLLEGE

Annual Report - For the year ended 31 December 2021

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Bethlehem College

Statement of Responsibility

For the year ended 31 December 2021

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

Paul Shakes

Full Name of Presiding Member



Signature of Presiding Member

Larne Edmeades

Full Name of Principal



Signature of Principal

May 30th 2022

Date:

May 30th 2022

Date:

Bethlehem College
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	14,301,988	12,610,302	13,495,914
Locally Raised Funds	3	3,000,600	2,780,000	2,949,712
Use of Proprietor's Land and Buildings		4,000,000	4,150,000	4,150,000
Interest Income		8,216	20,000	17,978
International Students	4	1,127,590	1,066,992	1,161,355
		<u>22,438,394</u>	<u>20,627,294</u>	<u>21,774,959</u>
Expenses				
Locally Raised Funds	3	967,635	1,055,800	973,205
International Students	4	321,561	344,000	403,318
Learning Resources	5	13,667,869	12,563,124	13,194,913
Administration	6	1,298,491	1,297,975	1,073,223
Finance		19,955	45,000	27,876
Property	7	4,839,095	4,998,112	4,933,475
Depreciation	12	462,666	510,000	578,838
Loss on Disposal of Property, Plant and Equipment		(2,949)	-	96,091
		<u>21,574,323</u>	<u>20,814,011</u>	<u>21,280,939</u>
Net Surplus / (Deficit) for the year		<u>864,071</u>	<u>(186,717)</u>	<u>494,020</u>
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>864,071</u></u>	<u><u>(186,717)</u></u>	<u><u>494,020</u></u>

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

Bethlehem College

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		2,182,083	2,431,312	1,630,864
Total comprehensive revenue and expense for the year		864,071	(186,717)	494,020
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		60,814	60,000	57,199
Equity at 31 December		3,106,968	2,304,595	2,182,083
Retained Earnings		3,106,968	2,304,595	2,182,083
Reserves		-	-	-
Equity at 31 December		3,106,968	2,304,595	2,182,083

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Bethlehem College

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	1,516,158	2,305,000	2,157,939
Accounts Receivable	9	1,044,742	1,100,000	1,196,303
Prepayments		12,890	18,000	18,525
Inventories	10	-	2,000	1,970
Investments	11	1,550,000	600,000	700,000
		<u>4,123,790</u>	<u>4,025,000</u>	<u>4,074,737</u>
Current Liabilities				
GST Payable		(8,627)	(10,000)	23,502
Accounts Payable	13	1,262,813	1,400,000	1,370,853
Revenue Received in Advance	14	849,029	1,259,000	1,345,211
Finance Lease Liability	15	111,503	110,000	110,025
Funds held in Trust	16	156,777	400,000	398,999
		<u>2,371,495</u>	<u>3,159,000</u>	<u>3,248,590</u>
Working Capital Surplus/(Deficit)		1,752,295	866,000	826,147
Non-current Assets				
Property, Plant and Equipment	12	1,411,011	1,494,595	1,488,635
		<u>1,411,011</u>	<u>1,494,595</u>	<u>1,488,635</u>
Non-current Liabilities				
Finance Lease Liability	15	56,338	56,000	132,699
		<u>56,338</u>	<u>56,000</u>	<u>132,699</u>
Net Assets		<u>3,106,968</u>	<u>2,304,595</u>	<u>2,182,083</u>
Equity		<u>3,106,968</u>	<u>2,304,595</u>	<u>2,182,083</u>

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

Bethlehem College

Statement of Cash Flows

For the year ended 31 December 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		3,584,901	3,572,027	3,736,863
Locally Raised Funds		3,107,050	2,887,989	2,749,680
International Students		700,544	1,130,116	1,206,284
Goods and Services Tax (net)		(32,129)	(33,502)	(85,241)
Payments to Employees		(3,283,950)	(3,220,192)	(3,538,128)
Payments to Suppliers		(3,251,850)	(3,737,694)	(2,914,670)
Interest Paid		(19,955)	(45,000)	(27,876)
Interest Received		8,216	20,000	17,978
Net cash from/(to) Operating Activities		812,827	573,744	1,144,890
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,949	12,000	(96,091)
Purchase of Property Plant & Equipment (and Intangibles)		(337,235)	(522,960)	(306,040)
Purchase of Investments		(850,000)	100,000	50,000
Net cash from/(to) Investing Activities		(1,184,286)	(410,960)	(352,131)
Cash flows from Financing Activities				
Furniture and Equipment Grant		60,814	60,000	57,199
Finance Lease Payments		(88,914)	(76,724)	20,049
Funds Administered on Behalf of Third Parties		(242,222)	1,001	(233,739)
Net cash from/(to) Financing Activities		(270,322)	(15,723)	(156,491)
Net increase/(decrease) in cash and cash equivalents		(641,781)	147,061	636,268
Cash and cash equivalents at the beginning of the year	8	2,157,939	2,157,939	1,521,671
Cash and cash equivalents at the end of the year	8	1,516,158	2,305,000	2,157,939

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

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

Bethlehem College

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

a) Reporting Entity

Bethlehem College (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

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.

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) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and comprised 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.

h) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

i) 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 Proprietor 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.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

m) Revenue Received in Advance

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

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

n) Funds Held in Trust

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

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

o) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

p) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the school has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

q) 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.

r) Budget Figures

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

s) 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	3,113,219	2,998,072	3,080,539
Teachers' Salaries Grants	10,684,395	9,286,587	9,947,179
Other MoE Grants	203,641	90,000	194,008
Establishment Grant	181,436	152,043	179,087
Other Government Grants	119,297	83,600	95,101
	<u>14,301,988</u>	<u>12,610,302</u>	<u>13,495,914</u>

The school has not opted in to the donations scheme for this year.

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	167,614	100,000	263,317
Special Character Contributions	1,664,878	1,550,000	1,571,349
Curriculum related Activities - Purchase of goods and services	5,750	-	55,561
Fees for Extra Curricular Activities	779,500	800,000	725,531
Trading	280,234	260,000	249,326
Fundraising & Community Grants	28,415	10,000	18,703
Other Revenue	74,209	60,000	65,925
	<u>3,000,600</u>	<u>2,780,000</u>	<u>2,949,712</u>
Expenses			
Extra Curricular Activities Costs	725,296	825,300	775,774
Trading	240,998	207,000	193,990
Other Locally Raised Funds Expenditure	1,341	23,500	3,441
	<u>967,635</u>	<u>1,055,800</u>	<u>973,205</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>2,032,965</u>	<u>1,724,200</u>	<u>44,835</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	80	80	94
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	1,127,590	1,066,992	1,161,355
Expenses			
Student Recruitment	145,948	157,000	175,411
Other Expenses	175,613	187,000	227,907
	<u>321,561</u>	<u>344,000</u>	<u>403,318</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>806,029</u>	<u>722,992</u>	<u>758,037</u>

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	433,397	566,892	430,754
Information and Communication Technology	219,082	239,716	165,774
Library Resources	6,163	10,000	8,942
Employee Benefits - Salaries	12,935,471	11,628,968	12,532,361
Staff Development	73,756	117,548	57,082
	<u>13,667,869</u>	<u>12,563,124</u>	<u>13,194,913</u>

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	14,339	13,000	12,740
Board Fees	7,645	7,600	5,920
Board Expenses	2,934	14,400	7,095
Communication	43,231	56,300	47,884
Consumables	39,546	45,500	35,792
Legal Fees	20,401	25,000	10,023
Other	72,403	72,305	67,387
Employee Benefits - Salaries	779,308	634,744	586,508
Insurance	37,011	46,500	39,584
Service Providers, Contractors and Consultancy	281,673	382,626	260,290
	<u>1,298,491</u>	<u>1,297,975</u>	<u>1,073,223</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	67,694	62,000	80,035
Consultancy and Contract Services	229,857	232,000	223,166
Grounds	9,847	17,800	11,902
Heat, Light and Water	234,912	220,000	206,079
Repairs and Maintenance	23,955	43,500	30,593
Use of Land and Buildings	4,000,000	4,150,000	4,150,000
Employee Benefits - Salaries	272,830	272,812	231,700
	<u>4,839,095</u>	<u>4,998,112</u>	<u>4,933,475</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	166,158	125,000	207,939
Short-term Bank Deposits	1,350,000	2,180,000	1,950,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,516,158</u>	<u>2,305,000</u>	<u>2,157,939</u>

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

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	151,738	70,000	327,324
Provision for uncollectable debts	(5,000)	(5,000)	(5,000)
Teacher Salaries Grant Receivable	898,004	1,035,000	873,979
	<u>1,044,742</u>	<u>1,100,000</u>	<u>1,196,303</u>
Receivables from Exchange Transactions	146,738	65,000	322,324
Receivables from Non-Exchange Transactions	898,004	1,035,000	873,979
	<u>1,044,742</u>	<u>1,100,000</u>	<u>1,196,303</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Canteen	-	2,000	1,970
	<u>-</u>	<u>2,000</u>	<u>1,970</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset			
Short-term Bank Deposits	1,550,000	600,000	700,000
Non-current Asset			
Long-term Bank Deposits	-	-	-
Total Investments	<u>1,550,000</u>	<u>600,000</u>	<u>700,000</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2021	\$	\$	\$	\$	\$	\$
Furniture and Equipment	648,108	142,604	(1,150)		(130,528)	659,034
Information and Communication Technology	434,869	120,867	(991)		(212,778)	341,967
Motor Vehicles	134,047	29,440			(17,575)	145,912
Leased Assets	68,468	45,805			(54,175)	60,098
Library Resources	203,143	48,467			(47,610)	204,000
Balance at 31 December 2021	1,488,635	387,183	(2,141)	-	(462,666)	1,411,011

The net carrying value of equipment held under a finance lease is \$60,099 (2020: \$68,468).

	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value	2020 Cost or Valuation	2020 Accumulated Depreciation	2020 Net Book Value
	\$	\$	\$	\$	\$	\$
Furniture and Equipment	2,891,604	(2,232,570)	659,034	2,758,516	(2,110,408)	648,108
Information and Communication Technology	1,697,059	(1,355,092)	341,967	1,576,823	(1,141,954)	434,869
Motor Vehicles	245,465	(99,553)	145,912	247,608	(113,561)	134,047
Leased Assets	603,075	(542,977)	60,098	557,270	(488,802)	68,468
Library Resources	849,009	(645,009)	204,000	931,843	(728,700)	203,143
Balance at 31 December	6,286,212	(4,875,201)	1,411,011	6,072,060	(4,583,425)	1,488,635

13. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	214,067	200,000	312,385
Accruals	126,223	130,000	178,317
Banking Staffing Overuse	8,174	-	917
Employee Entitlements - Salaries	886,817	1,035,000	859,462
Employee Entitlements - Leave Accrual	27,532	35,000	19,772
	1,262,813	1,400,000	1,370,853
Payables for Exchange Transactions	1,262,813	1,400,000	1,370,853
	1,262,813	1,400,000	1,370,853

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
International Student Fees in Advance	768,830	1,259,000	1,195,876
Other revenue in Advance	80,199	-	149,335
	849,029	1,259,000	1,345,211

15. Finance Lease Liability

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
No Later than One Year	19,955	45,000	27,876
Future Finance Charges	147,886	121,000	214,848
	<u>167,841</u>	<u>166,000</u>	<u>242,724</u>
Represented by			
Finance lease liability - Current	111,503	110,000	110,025
Finance lease liability - Term	56,338	56,000	132,699
	<u>167,841</u>	<u>166,000</u>	<u>242,724</u>

16. Funds held in Trust

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	156,777	400,000	398,999
	<u>156,777</u>	<u>400,000</u>	<u>398,999</u>

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

17. Related Party Transactions

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

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

The Proprietor of the School (Bethlehem College Limited) 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 fund on behalf of the school (or vice versa) the amounts are disclosed.

The Proprietor leases the land and buildings from the Christian Education Trust (CET) in accordance with the Integration Agreement and provides these 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'.

During the year the School collected attendance dues of \$83,000 (2020 \$93,621) excluding GST and an international levy of \$32,702 excluding GST (2020 \$33,998) from international students on behalf of BCL toward the capital investment and long term maintenance of the building as a result of its use by international students.

During the year BCL donated \$1,664,878 (2020 \$1,571,349) of levies collected from parents back to the school in order that the school could maintain its special character.

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

18. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	7,645	5,920
<i>Leadership Team</i>		
Remuneration	784,298	752,531
Full-time equivalent members	6.00	5.86
Total key management personnel remuneration	791,943	758,451

There are 12 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has a Finance Committee (4 members) that meet monthly. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180 - 190
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	17	16
110 - 120	8	3
120 - 130	3	1
130 - 140	1	
	29	20

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

19. Compensation and Other Benefits Upon Leaving

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

Total	-	-
Number of People	-	-

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works.

(Capital commitments at 31 December 2020: NIL)

(b) Operating Commitments

As at 31 December 2021 the Board has not entered into operating commitment contracts.

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

22. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,516,158	2,305,000	2,157,939
Receivables	1,044,742	1,100,000	1,196,303
Investments - Term Deposits	1,550,000	600,000	700,000
Total Financial assets measured at amortised cost	<u>4,110,900</u>	<u>4,005,000</u>	<u>4,054,242</u>

Financial liabilities measured at amortised cost

Payables	1,262,813	1,400,000	1,370,853
Finance Leases	167,841	166,000	242,724
Total Financial Liabilities Measured at Amortised Cost	<u>1,430,654</u>	<u>1,566,000</u>	<u>1,613,577</u>

23. Events After Balance Date

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

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

24. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Reduction in locally raised funds

Under alert levels 4,3, and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. The school has been unable to welcome and enrol prospective international students which has resulted in a reduction in revenue from student fees & charges from International students and/or Board of Trustee operated boarding facilities.

Independent Auditor's Report

To the Readers of Bethlehem College's Financial Statements

For the Year Ended 31 December 2021

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 17, that comprise the statement of financial position as at 31 December 2021, 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 2021; 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 30 May 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

ACCOUNTANTS & ADVISORS

The Collective
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 21 to 35, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



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

VARIANCE REPORTS AGAINST 2021 GOALS

BCP-P to P3	
Biblically Responsive Practice	
Targets	Variance
1. Develop a shared understanding of BRP that will lead to greater alignment in what we believe and practice as Christian educators.	<p>Partially Achieved</p> <p>Beginning with a focus on what BRP means was important and this continued through staff meetings, team meetings and as part of the Professional Growth Cycle.(PGC)</p> <p>The text Transformation by Design (TbD) has been used to develop a shared understanding of BRP.</p> <p>WST's & team leaders worked to encourage ways that BRP is outworked in classes.</p> <p>Teachers have been encouraged as part of PGC to consider how the Teachers Council standards can be viewed through a biblical lens and lead to BCP.</p>
2. All teachers will use the UbD framework to plan units of work that demonstrate a sound biblical base.	<p>Partially Achieved</p> <p>All staff have a copy of Transformation by Design which we began the process of working through to develop consistency in planning for our school wide units.</p> <p>A focus on evidence for learning – assessments and the use of a Biblical lens to plan all parts of their units is being encouraged.</p> <p>Term 4 Science and Literacy units were planned using UbD. The PLT and team leaders have reviewed our UbD template in readiness for the planning for 2022</p>
3. Teachers will collaborate as they plan using UbD and evaluate as they go to ensure the units align with BRP.	<p>Partially Achieved</p> <p>Staff have engaged in Professional learning focusing on the various stages of UbD and then applying this knowledge and understanding to the planning and evaluating of Primary wide units.</p> <p>Further to this work has been done on understanding a biblical perspective using the CFRR (Creation, Fall, Redemption, Renewal) schema as a tool.</p>
4. Teachers will include in their UbD unit planning authentic Te Reo teaching and Tikanga opportunities.	<p>Partially Achieved</p> <p>Te Reo has been included at each staff meeting to equip and encourage teachers in their use. Karakia and waiata</p>

	<p>across the levels are being established. Matariki resources were shared along with further karakia. To further build each teacher's kete.</p>
<p>5. Establish common understanding, language and practices for the teaching and learning of written language.</p>	<p>Partially Achieved</p> <p>Professional development sessions allowed for teams to feedback current practice. This was then synthesised to create a consistent message for all children for mechanics and practice of writing.</p> <p>Teachers worked in their teams to discuss and agree on the language used in the writing exemplars as part of the moderation of writing samples using the NZC progressions.</p> <p>Time allocated on Accord day allowed for further Prof dev work on written language development. Write That Essay (WST) work was undertaken along with IDeal updates.</p> <p>Year 5 & 6 teachers had additional support in learning about the online tool and scope and sequence for WST.</p> <p>All Year 3-6 teachers were involved in group sessions with WTE coaching.</p> <p>Staff had Pro Dev with a rubric Jo West has developed through a variety of resources aligning with WTE and the NZC. This has led to more consistency in moderating writing samples.</p>
<p>6. To raise the quality of writing content through developing specific writing skills that are transferable across the curriculum.</p>	<p>Partially Achieved</p> <p>The introduction of the IDEAL tool for establishing spelling levels across all levels provided consistent baseline data for teachers to plan for learning needs. Year 4-6 plus WST's and representatives across Primary were involved in WTE workshops to upskill. June Write that Essay professional learning provided teachers with excellent learning around sentences - this was well received.</p> <p>To ensure there is consistency between Primary and J.Sec PLT had an action plan session with J.Sec lead team for WTE .</p>
<p>General Comments:</p> <p>The targets are still to be embedded, hence they are indicated as being partially achieved. As with the past year teachers have been developing their planning using the UbD framework and this is increasingly becoming the norm.</p>	

Biblically Responsive Practice





Targets

Variance

1. Term 1 - Whakapapa – Identity - Knowing who we are in Christ, knowing our whanau, knowing our ākonga. Focusing on identity and being made in His image – Imago Dei.

Partially Achieved
















Wednesday morning professional learning followed a thematic approach. Starting the year with the reminder that we are grounded in Christ and made in his image before we acknowledge ones whakapapa is foundational to being a Christ centred community. A natural next step is identifying what students bring into the classroom with them – previous academic data for example.

Topic	Presenter	Resources	Date
Biblically Responsive Pedagogy Introduction	Steve	 Biblically responsive	17 Feb 2021
Knowing Your Students - Whakapapa	Joella/Maddy	 Knowing Your...  Knowing Your...  PAT Report READING...	2 March 2021

2. Term 2 - Whānaungatanga – Right Relationships. Focus on the importance of having right relationships and growing in a cohesive manner. The Bible ranks healthy relationships as a very important thing in life. A Jewish religious expert asked Jesus (Matt. 22:36), “Teacher, which is the great commandment in the Law?” Jesus replied (Matt. 22:37-40): “You shall love the Lord your God with all your heart, and with all your soul, and with all your mind.” This is the great and foremost commandment. The second is like it, ‘You shall love your neighbour as yourself.’ On these two commandments depend the whole Law and the Prophets.”

Partially Achieved

Staff investigated, affirmed and pulled into their own quiver of teacher strategies - what relationships look like in a classroom and how this was achieved. Many interactions are dependent on the relational currency. When relationships are strong then behaviour modification is much more malleable.

	<table border="1"> <tbody> <tr> <td>Whanaungatanga</td> <td>Greg, Hamuera, Maddy, Joella</td> <td>  Whanaung... 1  Feedback Whanaung... Whanaungatanga 1 Video Click on link. Click on timestamps in Details to skip to sections </td> <td>5 May 2021</td> </tr> <tr> <td>Whanaungatanga</td> <td>Wayne Fraser Devotion on Accord Day</td> <td>  Staff devotion 1...  Staff devotion 1... </td> <td>18 May 2021</td> </tr> <tr> <td>Whanaungatanga</td> <td>Sue Baker BTI</td> <td>  </td> <td>2nd June 2021</td> </tr> </tbody> </table>	Whanaungatanga	Greg, Hamuera, Maddy, Joella	 Whanaung... 1  Feedback Whanaung... Whanaungatanga 1 Video Click on link. Click on timestamps in Details to skip to sections	5 May 2021	Whanaungatanga	Wayne Fraser Devotion on Accord Day	 Staff devotion 1...  Staff devotion 1...	18 May 2021	Whanaungatanga	Sue Baker BTI		2nd June 2021
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Whanaungatanga	Wayne Fraser Devotion on Accord Day	 Staff devotion 1...  Staff devotion 1...	18 May 2021										
Whanaungatanga	Sue Baker BTI		2nd June 2021										
3. Term 3 - Mahitahi – working together as one.	<p>Not achieved</p> <p>Me Mahi Tahī tātau mō te oranga o te katoa - We work together for the wellbeing of everyone.</p> <p>There are many Biblical parallels with the importance of collaboration and working as “one body”. What this looks like as staff and in a classroom was explored. This was interrupted by lockdown and the interruption of school exams.</p>												
4. Term 4 – There are 2 foci - Staff - Whenuatanga - History of this land – origins of BC, Ngati Kahu and Tauranga moana.	<p>Partially Achieved</p> <p>A bus trip to Gate Pa and to Pyes Pa was organised for the whole staff. The purpose was to learn about the history of the local area, particularly the influence of the local missionaries. This context could then be considered as teachers investigate how to tweak and include aspects of the local curriculum into Unit plans.</p> <p>To gain a sense of a place-based identity and its importance for Bethlehem College was also investigated</p>												
5. The specific actions are <ul style="list-style-type: none"> • Launch Biblically Responsive Pedagogy • Knowing Your Students • Parent & Student Conferences • Continue to grow mana of Māori students in BC • Professional Growth Groups 	<p>Achieved</p>												
<p>General Comments:</p> <p>Terms 2-4 we introduced Professional Growth Cycle groups where teachers chose to join based on the topics. The topics offered are below.</p>													

Points 1-4 are highlighted as 'Partially achieved' as we only scratched the surface of these large, rich areas. We plan to dig deeper in 2022 into being a Biblically responsive kura in Bethlehem, Tauranga, New Zealand.

We found that the themes which sat comfortably beneath our vision and mission and comfortably within 'being Biblically responsive' require more time and focus so will be continued next year. Within the professional learning for next year we also plan to introduce Service learning, in line with the CoL higher order plan.

Professional Learning Groups

1. Te Reo for beginners – What are phrases I could use in a classroom? Greg Haumaha
2. Culturally responsive pedagogy – How could I outwork this in a classroom? Hayley George.
3. What is Strength finders all about? Simon Hayward
4. Christian Education looking at different approaches to CE and how we roll at BC - Tom
5. Mentoring boys to men. Truths and myths. Wayne Lambert
6. Staff kapa haka – learn the history, understand and perform the school haka – Hamuera Tamihana
7. What does it mean to be Biblically responsive? How is this outworked in the classroom? Joella
8. Courageous conversations – Andrew
9. 101 Leadership. Wanting to enter Leadership? Larne
10. How to interview students effectively and maintain mana? E.g. how not to ask leading questions... Hannelie
11. How do we develop young leaders? Mike T
12. Te Tiriti o Waitangi – Sue Baker/Gayle Te Kani/ Lindsey Fish
13. How to bring Christ into the class room– Priscilla
14. Answering faith questions in life from our student body – Brendon/Charlotte
15. Refreshing your knowledge on the Biblical story – addressing areas of uncertainty, developing greater confidence in sharing these stories. Wayne Fraser.
16. Does knowledge still matter? A Biblical view? – Jess Moore
17. Creating a strong team environment – Chelsea
18. Teaching International students – Miriam A and Esther
19. Want to know more about DMIC – Ben Fletcher

BCSS-S1	
BRP SSEC Graduate Profile	
Targets	Variance
1. Consolidate and refine the current information.	Achieved / Partially Achieved / Not achieved The focus on being Biblically responsive took priority. This will be targeted next year.
2. Confirm revised Unit plan to incorporate Graduate Profile.	Achieved / Partially Achieved / Not achieved Incorporation of graduate profile – Wisdom, strength and compassion into the Unit plans
3. Commission graphic design of profile.	Achieved / Partially Achieved / Not achieved
4. Communicate Graduate Profile.	Achieved / Partially Achieved / Not achieved
General Comments: It has taken a while for clarity to be achieved regarding the language we wanted to convey for students and staff. The decision to have a clear set of words for the Secondary profiles has allowed us to consider what needs to be established as part of a 2022 roll out of Wisdom, Strength & Compassion.	

BCJS-S2**BRP JSEC Student Profile**

Targets	Variance
1. Commission graphic design of profile.	Achieved / Partially Achieved / Not achieved
2. Students can articulate, aspire to and identify with the Student Profile. We will see increased transformation in our learners and within Junior Secondary as a whole.	Achieved / Partially Achieved / Not achieved
3. Share and embed the Student Profile within Rotations, Options and non-core Y7-9 programmes.	Achieved / Partially Achieved / Not achieved This will need to remain a focus for next year.
4. Teachers who embrace, own, contribute and provide learning experiences that lead to the flourishing of the Student Profile.	Achieved / Partially Achieved / Not achieved The Student Profile is becoming more embedded in Junior Secondary classrooms.
5. Further develop the Junior Secondary Service Leadership Award to provide greater opportunities for student transformation.	Achieved / Partially Achieved / Not achieved
6. Align our Junior Secondary Pastoral Care to the Student Profile.	Achieved / Partially Achieved / Not achieved Will be an ongoing focus.

General Comments:

The Student Profile is an embodiment on our school vision. 2021 has seen further embedding of this all areas of our practice. In 2022, we will continue to be intentional in our Christ-centred and biblically responsive practice through a focus on the Student Profile.

BCC-C	
Biblically Responsive Practice	
Targets	Variance
<p>1. Design a BCC Planning format which fits with our Christian worldview and enables us to integrate Biblical Truth</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>We have the questions formed: <i>What does this teach us about God-Creator</i> God's Story is the overarching narrative that informs and shapes all our practice and by which all practice is tested. It provides the framework tool by which students and teachers understand life and the world. 'Our story' and 'My story' are understood and shaped by 'God's story'. Creation - Fall - Redemption Viewed through the lens of this framework we can ask the following questions of any aspect of the world we study: Creation - What is its creational design? What is God's purpose for this aspect? Fall - How has it been twisted by sin? Redemption - What do paths of redemptive healing look like? Creation (how it all began); Crisis (How it fell apart); Community Old (How God restores through Israel); Christ (Jesus the climax of history); Community New (How God restores through His Church); Consummation (All things new). Conserve the Gospel story - discern the spirit of the times - reform society as signposts of God's coming Kingdom.</p>
<p>2. Determine content of Biblical Studies Programme Year 1-8.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <ul style="list-style-type: none"> • Philip Brown (WST 2021) -is currently working on this and we hope to have an Overview by 17th December for Staff discussion Term 1 2022. • Resources have been sourced as in Websites; Programmes; Practical Resources for Teaching purposes • Foundational Truths in respect to a Biblical Worldview • Key Memory Verses connected to a Biblical Worldview over 2 year period (presented for Staff discussion)
<p>3. Explore Service-Learning Opportunities connected to our Integrated Curriculum Theme 'Woven'</p>	<p>Achieved / Partially Achieved / Not achieved</p> <ul style="list-style-type: none"> • Art Exhibition • Year 7 & 8 rangitahi making books for teina across the school on Science Topics • Production-The Voyage of the Dawn Treader-filmed & the potential through the distribution of this to impact more widely with the embedded Biblical messages of Truth. • Tuakana/Teina-Art Blast/Tabloids/team activities • Jireh Kura Project-Return to School

	<ul style="list-style-type: none"> • Choir Concerts for Extended whanau & wider Community • House Blessings in English/Te Reo Maori • Meals to those in need within our Community • Some Wood Tech Projects • Shared Resources with local ECE Contexts
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General Comments:

This is and will continue to be the essence of why we exist as a Christian kura. What has happened to date we will now build upon moving into 2022. The Biblical Studies overview prepared by Philip Brown (WST) will be our first major whole kaimahi focus as we want to work more intentionally and systematically so that we are building a very sound understanding of a Biblical Worldview and of Scripture.

We need to formalise/make practical application using the questions we have determined as key in our Teaching and Learning Programmes. This will be able to then be seen more overtly in our Planning Format for Units of learning-a BC Chapman Planning Template e.g. Inquiry which we can use across our kura and across Curriculum. We can definitely do more with the practical outworking of our faith, hope and love for the Lord and carry this into 2022 as part of our Biblically Responsive Practice which IS Love in WORD and ACTION. We have already formed plans for 2022 in light of 'service' as part of BRP.

BCC-C1	
BRP Development of Local Curriculum	
Targets	Variance
1. To grow learner understanding of NZ History; Te Arawa arrival and settlement; Te Tiriti; European settlement of Rotorua.	Achieved / Partially Achieved / Not achieved We undertook Inquiry related studies during Term 2 as part of growing the knowledge and understanding of our tamariki re the history of Aotearoa and Rotorua. Foci included the arrival of Te Arawa at Maketu and settlement in Rotorua with a number of notable sites e.g. Ohinemutu, our local Lakes, The Tarawera Eruption; The Buried Village; Government Gardens
2. Explore and examine the positive impact of Christianity including Rev Thomas Chapman and his wife Anne in Rotorua.	Achieved / Partially Achieved / Not achieved Philip read the biography of the Rev Thomas Chapman and shared the main details with our kaimahi as part of PLD and to feed into the early local history as well as our own kura story
3. Network within our Community to access Resource Personnel from Te Arawa; Nga Pumanawa e waru; Healthy and Active Programme; Local Tourism operators/guides; whanau connections.	Achieved / Partially Achieved / Not achieved. We built connection with Matua Anaru & Whaea Maria Kapa, having 2 full kaimahi only days of PLD (Terms 1 & 2) with them centred on Te Ao Maori worldview. Philip went with Year 13 BC History akonga & Kaiako to Waitangi to learn more of the history of Aotearoa. Upon return he led our kaimahi meeting and shared his learning. Hazel also attended a full day Workshop run by Whaea Kirsty Maxwell-Crawford centred on Te Tiriti & the impact of Colonisation in Term 3 holidays. We fully engaged with Healthy and Active 2021 with Kimiora Insley and had several BCC Kaimahi PLD Meetings centred on health & PE and which included learning Maori Games. A planned visit to Mitai was unable to be carried out due to Covid Lockdown restrictions and the subsequent realities within our Teaching and Learning Programmes.
4. Read some of the Te Arawa stories which provide knowledge and give greater understanding of significant historical events, people and places.	Achieved / Partially Achieved / Not achieved While some stories fit with our Christian kura & provide greater understanding of our local history and significant figures, stories of our tangaata whenua, Te Arawa, others do not given some of the content therefore we were selective in which stories we selected.
5. Learn some Maori Games.	Achieved / Partially Achieved / Not achieved As stated above we had a PLD session centred on Maori Games and one of our Kaiako

	attended a Course which focused entirely on Maori Games.
6. Learn about the place and uses of weaving 'harakeke' flax by Maori as ways of capturing story, using for food and clothing etc; tukutuku, kete.	Achieved / Partially Achieved / Not achieved In our Te reo Mori year 7 & 8 class Whaea Robyn taught our rangitahi the tikanga around harakeke, the process and skills of weaving; symbolism, and the various uses for weaving by Maori pre and post European settlement. Meaning within the wharenuī and the telling of story through it.
7. Increase the use of Te Reo Maori across our kura through integrating it within our Teaching and Learning Programme and our daily interactions.	Achieved / Partially Achieved / Not achieved We have extended our use of Te reo Maori within the classroom and across our kura, however we still have far to go with this.
8. Engage with our own kaumatua (Whaea Bessie; Matua Dave; Whaea Kirsty; Matua Robbie.... and learn about them and their stories of growing up in Aotearoa and the changes they have seen during their lifetime.	Achieved / Partially Achieved / Not achieved This remains a hope and a commitment and hopefully in 2022 we can do this.
9. Local Tunohopu/Ohinemutu 'Noho Marae' for our Kaimahi.	Achieved / Partially Achieved / Not achieved Another TO DO! NOT easy with Covid constantly interfering with what we might aspire to do. God's timing is perfect so that might mean another day!
10. Kaimahi commitment to learn Te Reo and use it daily across our kura.	Achieved / Partially Achieved / Not achieved While we have made some progress with this we really need to have more focus on it with one of our kaumatua in 2022. In Term 4 the 'PLD bites' provided through the kahui ako and Hamuera really were brilliant! We are hopeful that there might be more opportunity to engage with these in 2022 if possible as the learning is immediately transferable to korero in our kura.
11. Consider within a Biblical Worldview, how our Christian faith, and the Truth of the Gospel, can be lived in ways which positively serve others as we express our faith in practice and the love of God.	Achieved / Partially Achieved / Not achieved. It was emphasised through looking at our Inquiry Learning, the preparation & learning of our mihi, the creation of a woven tapestry which includes all of our tamariki & examining of the interdependent nature of humankind and of how we live and serve one another. Tuakana/Teina is part of our Kaupapa and time is intentionally given to fostering this as well as reaching out to the immediate and extended community.
General Comments: While we can look over 2021, recognise progress and identify key learnings, we are well aware that with the NZ Histories Curriculum being a 2022 reality there is knowledge to acquire, and careful consideration of content and perspective. The excellent Resource materials produced by David Mann and the hope Foundation really do need to be factored into the equation. Noho Marae; Other Local Historical sites; Trip to Mitai; further PLD with Kirsty Maxwell-Crawford as a whole kaimahi and learning Te reo Maori are ongoing 2022 foci. Better use of the available resources from the local Rotorua Museum Education Team could be worth pursuing.	

BCC-C2**BRP Written Language across our School**

Targets	Variance
<p>1. Development of shared language and understanding throughout our school.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>We are well on track with this journey however there is still more to do and as we have looked forward to 2022 we have a clear set of foci determined.</p>
<p>2. Build consistency of approach and practice evident in the Teaching and Learning Programme across the school.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>This has happened through intentionality of PLD sessions and the commitment kura wide to implement the learning through regular planning and practice. Lisa (WST) & Hazel have been working with kaimahi in Staff Meetings and Kaimahi Only days to ensure there is consistency in our approach and practice. Write That Essay Tutors and Lisa as Coaches modelling practice has fuelled consistency. This will be an ongoing focus as we are 18months down the track.</p> <p>An overview of Writing Knowledge/understanding/Skills-Content of the Teaching and Learning Programme has been presented to Staff from Years 1-8.</p>
<p>3. Progress writers at each Year level to consistent use of the appropriate average Sentence length e.g. Year 1 & 2-12 words; Year 3 & 4-15 words; Year 5 & 6-15 words; Year 7 & 8- 16-18 words.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>We are noticing that tamariki at various year levels are doing particularly well in the casting of sentences and that some have nailed the recommended sentence length consistently. Others are still coming to understand remaining within the sentence length guidelines. Year 5-8 can use the 'online tool' to check their Sentence length which is extremely useful because it gives them the instant feedback they need to then make any necessary alterations deletions/additions to sentence length to maximise flow and impact.</p>
<p>4. Progress writers in their ability to cast a variety of Sentence Styles age appropriately.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>Junior school Year 1-4: can Cast 'Simple', 'ly', 'w', and 'prep' start Sentences</p> <p>Years 5-6 Can cast 'Simple', 'ly', 'w', 'prep' 'short' Power', 'ed' 'Explore the Subject', 'Em-dash' and Short Sentences with confidence</p>

<p>5. Focus on the teaching of 'Expansion' of ideas Years 4-8.</p>	<p>Achieved / Partially Achieved / Not achieved Year 2: Although we were targeting Years 4-8; our Junior School kaiako Year 2 level has successfully worked with her stronger writers to 'expand' on their ideas; 2 to 3 sentences. Year 3 and 4: Have begun this process. Years 5-8- have put the expansion of ideas into the context of paragraph writing using the Lawyer and Hammer paragraphs. We will be continuing to build on this concept going forward into 2022.</p>
<p>6. Regular use of the Online Tool (Year 5-8) for daily Writing practice and analyses of strengths, weaknesses and identification of next learning steps to progress writing effectiveness.</p>	<p>Achieved / Partially Achieved / Not achieved</p> <p>Given the Lockdown Level 4 reality of 2021, we were using the online Tool and the Daily challenge (Years 5-8) as a daily Writing activity so therefore the tool provided our young people with the ability to access immediate feedback and to then, make adjustments, in light of the specific recommendations given.</p> <p>Year 7 & 8 Speeches were written using the Online Tool & once again this was helpful to these young people as they followed the recommendations and used the tool to help them increase their accuracy and their percentage.</p> <p>The tool gives instant analyses of Writer strengths and weaknesses and also provided the Video clip and or other resourcing e.g. Vocab to lift their achievement.</p>
<p>General Comments:</p> <p>We recognise that we are in the midst of a 3-year PLD with Write That Essay (now renamed/branded as Writer's Toolbox). The progress has been significant, and we can see by the uptake by Kaiako and tamariki and the positive responses of whanau, that it is making a definite positive difference in the motivation to, the skills of how to and the success in Writing.</p> <p>We wholeheartedly believe in this approach and see it as successful because it follows a Biblical model of precept upon precept on a solid foundation. There is intentionality, purpose, clear structure, and value of knowledge, understanding and skills. It is age and stage appropriate and works for ALL akonga e.g. a young person with dyslexia can write successfully and articulate their understanding. Tamariki are equipped and enabled to write effectively.</p> <p>Lisa & I have met with Jessica Hartin (Lead WTE Tutor/Supervisor/Kura Liaison) and determined the foci for 2022 which will translate into our Strategic Planning Goals centred on Written Language. Our Year 4-8 tamariki redid the Diagnostic Survey and we are waiting for the feedback from this to give us further information regarding any other focus/foci within Written Language for 2022 before we set our goals.</p>	

BCC-C3**BRP Follower of Jesus Profile**

Targets	Variance
1. Unpack each aspect/symbol and develop learner knowledge and the meaning of each part.	Achieved / Partially Achieved / Not achieved
2. Kete-Identity.	Achieved / Partially Achieved / Not achieved
3. Korowai-Character.	Achieved / Partially Achieved / Not achieved
4. Waka-Community.	Achieved / Partially Achieved / Not achieved
5. Fishing Hook/Net .	Achieved / Partially Achieved / Not achieved
6. The Cross.	Achieved / Partially Achieved / Not achieved
7. The Word of God-Scripture.	

General Comments:

We have really engaged with the various different symbols within our Follower of Jesus/Disciple profile which hold the cornerstones of a biblical worldview and of the personal/individual journey and corporate journey as the 'body of Christ'. We are on our way.

Hazel needs to put to paper the thinking behind the symbols and bring to Staff at the beginning of 2022 so that we are all aware of the ways in which we can relate these to our BRP, to our Teaching and Learning Programme, our kura culture, community, service and outreach. Hazel to discuss more with our kaumatua and glena form their knowledge and input.

BETHLEHEM COLLEGE

Kiwisport

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2021, the school received total Kiwisport funding of \$35,418 (excluding GST). The funding was spent on sporting endeavours.