

BETHLEHEM COLLEGE

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

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

<u>Name</u>	<u>Position</u>	<u>How Position Gained</u>	<u>Term Expired/ Expires</u>
Paul Shakes	Presiding Member	Parent election	Sep-25
Larne Edmeades	Principal ex Officio	Principal	-
Jo Wallis	Proprietor representative	Proprietor appointed	-
Jon Parker	Proprietor representative	Proprietor appointed	-
Helen Gregory	Proprietor representative	Proprietor appointed	-
Gillian Flores	Parent representative	Parent election	Sep-25
Angela Pedersen	Parent representative	Parent election	Sep-25
Rob Stacey	Parent representative	Parent election	Sep-25
Jo West	Staff Representative	Staff election	Sep-25
Katy Lietze	Parent representative	Parent election	Sep-25
Archie Cook	Student Representative	Student election	Oct-23
Harrison Read	Student Representative	Student election	Oct-24

Accountant / Service Provider: Christian Education Trust

BETHLEHEM COLLEGE

Annual Report - For the year ended 31 December 2023

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Bethlehem College

Statement of Responsibility

For the year ended 31 December 2023


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 2023 fairly reflects the financial position and operations of the school.

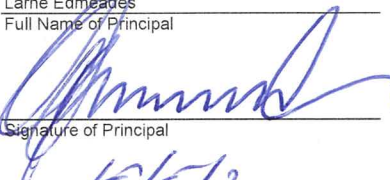
The school's 2023 financial statements are authorised for issue by the Board.

Paul Shakes
Full Name of Presiding Member


Signature of Presiding Member

15/5/24
Date:

Larne Edmeades
Full Name of Principal


Signature of Principal

15/5/24
Date:

Bethlehem College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	16,242,186	14,444,330	15,411,395
Locally Raised Funds	3	4,544,840	4,516,697	3,863,151
Use of Proprietor's Land and Buildings		4,000,000	4,000,000	4,000,000
Interest		195,704	49,770	58,762
Gain on Sale of Property, Plant and Equipment		-	-	4,348
Total Revenue		24,982,730	23,010,797	23,337,656
Expense				
Locally Raised Funds	3	1,618,873	1,757,117	1,205,256
Learning Resources	4	15,943,993	14,583,707	14,891,717
Administration	5	1,852,044	1,663,508	1,619,690
Interest		14,589	45,000	13,860
Property	6	5,040,644	4,961,465	4,916,873
Loss on Disposal of Property, Plant and Equipment		4,158	-	4,905
Total Expense		24,474,301	23,010,797	22,652,301
		508,429	-	685,355
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		508,429	-	685,355

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,870,136	3,588,981	3,106,968
Total comprehensive revenue and expense for the year		508,429	-	685,355
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		370,983	358,968	77,813
Equity at 31 December		4,749,548	3,947,949	3,870,136

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	1,637,555	1,420,221	1,342,408
Accounts Receivable	8	1,194,528	1,080,991	1,080,991
GST Receivable		30,441	32,509	32,509
Prepayments		163,733	66,243	66,243
Investments	9	4,100,000	3,050,000	3,050,000
		<u>7,126,257</u>	<u>5,649,964</u>	<u>5,572,151</u>
Current Liabilities				
Accounts Payable	11	1,597,653	1,443,321	1,443,321
Revenue Received in Advance	12	1,603,563	1,164,195	1,164,195
Finance Lease Liability	13	88,397	71,916	71,916
Funds held in Trust	14	772,141	448,568	448,568
		<u>4,061,754</u>	<u>3,128,000</u>	<u>3,128,000</u>
Working Capital Surplus/(Deficit)		3,064,503	2,521,964	2,444,151
Non-current Assets				
Property, Plant and Equipment	10	1,890,239	1,460,734	1,460,734
		<u>1,890,239</u>	<u>1,460,734</u>	<u>1,460,734</u>
Non-current Liabilities				
Finance Lease Liability	13	205,194	34,749	34,749
		<u>205,194</u>	<u>34,749</u>	<u>34,749</u>
Net Assets		<u>4,749,548</u>	<u>3,947,949</u>	<u>3,870,136</u>
Equity		<u>4,749,548</u>	<u>3,947,949</u>	<u>3,870,136</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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		4,320,875	3,957,216	4,138,527
Locally Raised Funds		3,142,186	3,299,497	2,802,469
International Students		1,717,479	1,217,200	1,406,813
Goods and Services Tax (net)		2,068	-	(23,882)
Payments to Employees		(4,129,777)	(4,187,751)	(3,532,745)
Payments to Suppliers		(3,961,423)	(3,849,756)	(3,380,119)
Interest Paid		(14,589)	(45,000)	(13,860)
Interest Received		195,704	49,770	58,762
Net cash from/(to) Operating Activities		1,272,523	441,176	1,455,965
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	5,248
Purchase of Property Plant & Equipment (and Intangibles)		(569,693)	(380,000)	(443,391)
Purchase of Investments		(1,050,000)	-	(1,500,000)
Proceeds from Sale of Investments		-	-	-
Net cash from/(to) Investing Activities		(1,619,693)	(380,000)	(1,938,143)
Cash flows from Financing Activities				
Furniture and Equipment Grant		370,983	77,813	77,813
Finance Lease Payments		(52,239)	(61,176)	(61,176)
Funds Administered on Behalf of Other Parties		323,573	-	291,791
Net cash from/(to) Financing Activities		642,317	16,637	308,428
Net increase/(decrease) in cash and cash equivalents		295,147	77,813	(173,750)
Cash and cash equivalents at the beginning of the year	7	1,342,408	1,342,408	1,516,158
Cash and cash equivalents at the end of the year	7	1,637,555	1,420,221	1,342,408

The Statement of Cash Flows records only those cash flows directly within the control of the school. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items 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 2023

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

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 10.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future

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.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the

The property from which the School operates is owned by the Proprietor. Grants for the use of land and buildings are not received in cash by the school as they equate to the deemed expense for using the land and buildings. This expense is based on an assumed market rental yield on the land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is

h) Property, Plant and Equipment

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

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

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

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

j) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

k) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information,

l) Revenue Received in Advance

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

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

m) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

n) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, borrowings and finance lease liabilities. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit.

o) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

p) Budget Figures

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

q) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,125,690	3,822,884	4,024,779
Teachers' Salaries Grants	11,958,040	10,480,000	11,246,054
Other Government Grants	158,456	141,446	140,562
	<u>16,242,186</u>	<u>14,444,330</u>	<u>15,411,395</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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	135,258	135,000	111,287
Donations received for Special Character Overseas Missions Trips	10,764	-	-
Special Character Contributions	1,695,009	1,630,000	1,669,578
Curriculum related Activities - Purchase of goods and services	8,163	-	-
Fees for Extra Curricular Activities	907,910	1,282,667	867,829
Fees for Special Character Overseas Missions Trips	133,801	-	-
Trading	84,403	70,000	60,786
Fundraising & Community Grants	57,816	76,500	25,262
Fundraising for Special Character Overseas Missions Trips	3,296	-	-
Other Revenue	174,045	105,330	112,054
International Student Fees	1,334,375	1,217,200	1,016,355
	<u>4,544,840</u>	<u>4,516,697</u>	<u>3,863,151</u>
Expense			
Extra Curricular Activities Costs	922,832	1,339,467	808,235
Costs of Special Character Overseas Missions Trips	147,152	-	-
Trading	-	1,000	6,699
Other Locally Raised Funds Expenditure	-	5,500	4,275
International Student - Student Recruitment	232,367	194,000	162,668
International Student - Employee Benefits - Salaries	139,395	100,000	112,094
International Student - Other Expenses	177,127	117,150	111,285
	<u>1,618,873</u>	<u>1,757,117</u>	<u>1,205,256</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>2,925,967</u>	<u>2,759,580</u>	<u>2,657,895</u>

Special Character

During the year ended December 2023, the School conducted three overseas missions trips, the revenue (\$147,860) and expenses (\$147,152) of which are shown above. No school funds were used to fund these trips. The reason for the trips was for students to learn how to demonstrate Christian character through operating and serving in a different culture. Thirteen Year 9 students went on the first trip to Fiji, sixteen senior students went on the second trip to Fiji and nineteen students went to the Solomon Islands.

International Students

During the year ended December 2023, the Director of International Students made three overseas trips to Hong Kong, Vietnam and Japan at a cost of \$52,546 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

During the year, the School hosted 89 International students (2022:64)

4. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	587,304	644,946	516,515
Information and Communication Technology	240,184	288,480	265,687
Library Resources	12,326	10,400	8,634
Employee Benefits - Salaries	14,555,651	13,116,065	13,487,034
Staff Development	126,282	143,816	209,526
Depreciation	422,246	380,000	404,321
	<u>15,943,993</u>	<u>14,583,707</u>	<u>14,891,717</u>

5. Administration

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Audit Fees	15,138	15,138	14,732
Board Fees	7,040	6,600	7,150
Board Expenses	72,055	10,500	48,175
Communication	45,522	37,020	38,788
Consumables	46,468	46,500	51,522
Legal Fees	86,163	25,000	88,117
Other	97,246	55,000	56,968
Employee Benefits - Salaries	1,132,455	1,103,800	1,002,424
Insurance	43,165	49,400	40,517
Service Providers, Contractors and Consultancy	306,792	314,550	271,297
	<u>1,852,044</u>	<u>1,663,508</u>	<u>1,619,690</u>

6. Property

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	93,221	68,500	61,658
Consultancy and Contract Services	293,935	248,665	261,045
Grounds	19,461	26,300	20,475
Heat, Light and Water	244,888	229,300	235,131
Repairs and Maintenance	34,021	33,700	24,594
Use of Land and Buildings	4,000,000	4,000,000	4,000,000
Employee Benefits - Salaries	355,118	355,000	313,970
	<u>5,040,644</u>	<u>4,961,465</u>	<u>4,916,873</u>

The use of land and buildings figure represents 5% of the school's total property value. This is used as a 'proxy' for the market rental of the property.

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	687,555	720,221	642,408
Short-term Bank Deposits	950,000	700,000	700,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,637,555</u>	<u>1,420,221</u>	<u>1,342,408</u>

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

Of the \$1,637,555 Cash and Cash Equivalents, \$4,926 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

Of the \$1,637,555 Cash and Cash Equivalents and the \$4,100,000 held in Short-term Bank Deposits in note 9, \$2,314,533 of student fees, homestay fees and personal funds of international students are held by the School.

8. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	201,474	120,773	120,773
Loss on Uncollectible Accounts Receivable	(5,000)	(5,000)	(5,000)
Teacher Salaries Grant Receivable	998,054	965,218	965,218
	<u>1,194,528</u>	<u>1,080,991</u>	<u>1,080,991</u>
Receivables from Exchange Transactions	196,474	115,773	115,773
Receivables from Non-Exchange Transactions	998,054	965,218	965,218
	<u>1,194,528</u>	<u>1,080,991</u>	<u>1,080,991</u>

9. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,100,000	3,050,000	3,050,000
Total Investments	<u>4,100,000</u>	<u>3,050,000</u>	<u>3,050,000</u>

10. Property, Plant and Equipment

2023	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Furniture and Equipment	726,303	428,659	(869)		(156,863)	997,230
Information and Communication Technology	287,157	90,599	(1,189)		(123,767)	252,800
Motor Vehicles	170,638		(2,100)		(22,042)	146,496
Leased Assets	71,377	286,216			(71,205)	286,388
Library Resources	205,259	50,435			(48,369)	207,325
Balance at 31 December 2023	1,460,734	855,909	(4,158)	-	(422,246)	1,890,239

The net carrying value of furniture and equipment held under a finance lease is \$286,388 (2022: \$71,377).

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Furniture and Equipment	2,845,419	(1,848,189)	997,230	3,082,177	(2,355,874)	726,303
Information and Communication Technology	1,021,978	(769,178)	252,800	1,803,310	(1,516,153)	287,157
Motor Vehicles	286,065	(139,569)	146,496	291,065	(120,427)	170,638
Leased Assets	417,879	(131,491)	286,388	553,790	(482,413)	71,377
Library Resources	890,010	(682,685)	207,325	896,497	(691,238)	205,259
Balance at 31 December 2023	5,461,351	(3,571,112)	1,890,239	6,626,839	(5,166,105)	1,460,734

11. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	315,039	255,901	255,901
Accruals	43,804	69,134	69,134
Banking Staffing Overuse	15,158	7,114	7,114
Employee Entitlements - Salaries	1,192,563	1,082,663	1,082,663
Employee Entitlements - Leave Accrual	31,089	28,509	28,509
	1,597,653	1,443,321	1,443,321
Payables for Exchange Transactions	1,597,653	1,443,321	1,443,321
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	1,597,653	1,443,321	1,443,321

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	43,842	-	-
International Student Fees in Advance	1,542,392	1,159,288	1,159,288
Other revenue in Advance	17,329	4,907	4,907
	<u>1,603,563</u>	<u>1,164,195</u>	<u>1,164,195</u>

13. Finance Lease Liability

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	107,547	45,000	13,860
Later than One Year and no Later than Five Years	229,889	61,665	92,805
Future Finance Charges	(43,845)	-	-
	<u>293,591</u>	<u>106,665</u>	<u>106,665</u>
Represented by			
Finance lease liability - Current	88,397	71,916	71,916
Finance lease liability - Non current	205,194	34,749	34,749
	<u>293,591</u>	<u>106,665</u>	<u>106,665</u>

14. Funds held in Trust

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds Held in Trust on Behalf of Third Parties - Current	772,141	448,568	448,568
	<u>772,141</u>	<u>448,568</u>	<u>448,568</u>

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

15. Related Party Transactions

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

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

The Proprietor of the School (Bethlehem College Ltd.) is a related party of the School Board because the proprietor appoints

representatives to the School Board, giving the proprietor significant influence over the School Board. Any services or contributions between the School Board and Proprietor have been disclosed appropriately. If the proprietor collects fund on behalf of the school (or vice versa), the amounts are disclosed.

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

During the year the School collected attendance dues of \$89,000 (2022 \$68,000) excluding GST from international students on behalf of BCL toward the capital investment and long term maintenance of the building as a result of its use by international students. During the year BCL donated \$1,695,009 (2022 \$1,669,578) of levies collected from parents back to the school in order that the school could maintain its special character.

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

16. Remuneration

Key management personnel compensation

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

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	16,040	7,150
 <i>Leadership Team</i>		
Remuneration	883,963	842,728
Full-time equivalent members	6	6
Total key management personnel remuneration	900,003	849,878

There are up to 12 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has a Finance Committee (3 members) that meet monthly. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	210 - 220	200 - 210
Benefits and Other Emoluments	6 - 7	6 - 7
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	32.00	19.00
110 - 120	21.00	9.00
120 - 130	11.00	3.00
130 - 140	2.00	2.00
140 - 150	1.00	1.00
160 - 170	1.00	0
	<u>68.00</u>	<u>34.00</u>

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

17. Compensation and Other Benefits Upon Leaving

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

	2023 Actual	2022 Actual
Total Number of People	\$20,000 1	\$10,000 1

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

19. Commitments

(a) Capital Commitments

As at 31 December 2023 the Board had entered into no contract agreements for capital works. However, a commitment to furniture to the value of \$59k existed at 31 December 2023. It had been ordered in November 2023 and this was delivered and invoiced on 16 January 2024.

(Capital commitments at 31 December 2022: \$0)

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating commitment contracts.

(Operating Commitments at 31 December 2022: Nil).

20. Financial Instruments

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

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,637,555	1,420,221	1,342,408
Receivables	1,194,528	1,080,991	1,080,991
Investments - Term Deposits	4,100,000	3,050,000	3,050,000
Total financial assets measured at amortised cost	<u>6,932,083</u>	<u>5,551,212</u>	<u>5,473,399</u>

Financial liabilities measured at amortised cost

Payables	1,597,653	1,443,321	1,443,321
Finance Leases	293,591	106,665	106,665
Total financial liabilities measured at amortised cost	<u>1,891,244</u>	<u>1,549,986</u>	<u>1,549,986</u>

21. Events After Balance Date

A small fire on the campus in late January 2024 led to a loss of \$27k of equipment. An insurance claim has been lodged, and claim proceeds are expected to cover the equipment. There are no other significant events after the balance date that impact these financial statements.

Independent Auditor's Report

To the Readers of Bethlehem College's Financial Statements

For the Year Ended 31 December 2023

The Auditor-General is the auditor of Bethlehem College (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 15 May 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Statement of Variance, Evaluation and Analysis of the School's Students' Progress and Achievement, How We Have Given Effect to Te Tiriti o Waitangi Report, Statement of Compliance with Employment Policy, Kiwisport Report and Members of the Board of Trustees, 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

STATEMENT OF VARIANCE: PROGRESS AGAINST 2023 TARGETS

1.1 Foster a deeper commitment to community and personal spiritual formation	
Targets	Variance
To be known (and perhaps acknowledged) by students to have grown in the fruits of the Spirit.	Partially Achieved
General Comments:	

1.2 Enhance structures, rhythms and procedures that support the holistic welfare of the staffing team	
Targets	Variance
To evaluate current systems and procedures and improve streamlining of information.	Partially Achieved
To improve planning and use of timelines, calendars and workflows for regular events and activities across the College.	Partially Achieved
General Comments:	

1.3 Engage with the community through effective communication	
Targets	Variance
Parent and community feedback indicating satisfactory parental engagement and communication methods.	Partially Achieved
General Comments:	

2.1 BC Chapman Implement more effective support for students who have reading and numeracy skills, below their chronological age	
Targets	Variance
To have the identified 90% tamariki reading & 80% writing at or above their chronological age/appropriate Curriculum level	Achieved
To have the identified 80% tamariki working within the appropriate Curriculum level in Numeracy/Number	Achieved
General Comments:	
Reading	
In 2023 in our Junior kura we have focused on the Structured Literacy approach blended with our existing phonological foundational teaching & Learning Programme. The advantage of this SL approach has been evident in the ability to carefully monitor & collate data within the iDeal platform & to clearly show the progress of our ākonga NE-Year 2 inclusive. The success for a couple of our ākonga who deal with dyslexia challenges has been a huge encouragement to them & to us as we have seen their tangible progress & the sense of self-efficacy that goes with that.	

The added benefit of the SL programme is the direct connection with Spelling & the knowledge & skills our ākonga have learned when writing. Ākonga have understanding of the letter sounds/combinations/patterns/rules & the reasons for these, which then equips them to feel confident when writing.

In 2023 looking at the data for Year 3-8, we have data evidence of progress through PROBE Records which consistently show sound gains in Comprehension. Decoding skills are high & this is the result of proven effective literacy practice over a series of years.

Writing

In our Junior kura NE-Year 4, the major focus has been the centrality of the Sentence Train as the strategy for the teaching of how to cast a range of Sentence styles. This strategy is also utilised in the Year 5-8 area of our kura assist is foundational to accurate sentence formation, structure & grammar. The use of picture either drawn by the NE-Year 2 ākonga to support the generation of their ideas as well as teacher modelling & co-construction has worked effectively.

In the Year 5-8 area of our kura, we placed our ākonga on the Online Writer's Toolbox Personalized Learning Journey. At times this happened within the Literacy block while at others it was a Home Learning focus. Specific modules were set by the kaiako & control of the content through release of Modules which would target specific learning needs was a bonus & enabled careful monitoring & accountability. The Dashboard data is updated daily 'in real time' which then ensures kaiako have instant access.

In data terms, there has been a 70% 'value added' average increase in Writing strength. '**Valued added**' pertains to what has happened through using the Writer's Toolbox tools & the ākonga seeking feedback & acting on it to improve their writing quality/ 56,158 improvements were made to Writing in the year 5-8 area of our kura. 6,000 Modules in 'The Learning Journey' have been completed with 80% plus accuracy. Our overall average Writing strength score in the Year 4-8 area is 83%.

It is worth noting the positivity of our ākonga towards Writing & the significant growth in their confidence & competence. They feel equipped to write. Generation & development of ideas is seamless/automatic & there is never any hesitation or reluctance to write. They can talk about what constitutes 'good quality' writing.

Kaiako modelling of writing, individual & peer sharing of Writing & discussions around the writing have been critical in the Teaching & Learning Writing programmes across our kura NE-Year 8.

We have noted that one of the drawbacks of the Writer's Toolbox Online feedback is its focus on measuring 'Precision' & variety of Sentence styles/paragraph types. While these are an important part of good quality writing particularly when writing English, History, Social Studies essays & or Science Reports or Maths explanations at Secondary kura level, there are other important 'content' considerations including 'creativity, imagination, vocabulary choice, use of language features etc. which the 'tool' is not yet able to analyse. We have spoken to Jessica Hartin of Writer's Toolbox & she agrees with us. They are currently working on the use of further AI to support more effective analyses of the Writing content of the ākonga.

In 2024, we will fully focus on 'Editing & Proof-Reading' of Writing across our kura as this needs to have a clear 'shared language' & consistency. Ākonga need to be prepared & equipped to craft & refine their writing effectively & to aim for 'quality' rather than settle for mediocrity.

Mathematics

In our NE-Year 4 classes the emphasis has been on foundational Number knowledge as the building blocks for understanding, practical application & progress. There is a blend of Numicon, Numeracy Project, & NZ Maths Website resources utilised. In Year 5-8 2023, there has been a major emphasis on Number Knowledge with primarily AWS resources used to ensure coverage of the Curriculum. AWS is levelled & Signpost 8 & 9 is used for our most competent Year 7 & 8 mathematicians which corresponds to Year 9 & 10 NZ Curriculum. Maths Buddy has been a supplementary tool to support & consolidate learning.

A group of Year 7 & 8's were involved in Otago Problem-Solvers, which provided challenge in their application of mathematical processes.

In 2024, Maths is an area we are keen to look at more closely as while we have attained our target we believe that we can improve our Teaching & Learning Programmes across our kura.

2.1 BC Primary Implement more effective support for students who have reading and numeracy skills, below their chronological age	
Targets	Variance
To show evidence of all students demonstrating growth in reading and writing with the aim to have 85% of all lower primary, Years 1 -3, at or above their expected levels of achievement in reading and writing and 90% of all upper primary, Years 4 - 6, at or above their expected levels of achievement.	Achieved
To have increased numbers of students operating in the upper range and above of their expected levels of achievement.	Achieved
<p>General Comments: Evidence from preliminary End of Year data for Reading and Writing, along with teacher observational data for reporting progress against curriculum levels, highlights increased numbers of students operating at or above their expected levels of achievement. These results can be attributed to the following:</p> <ol style="list-style-type: none"> Teachers have increased their competency using a structured literacy approach to <ul style="list-style-type: none"> Identify student learning needs. Explicitly teach to needs. Collect and analyse data to provide meaningful feedback for learners. Teachers used Writing Samples, Running Records/Probes, eAsttLe (upper primary) & iDeaL Spelling. Teachers have engaged literacy scopes and sequences to ensure a differentiated approach. Teachers have been engaged in targeted writing PD through Writers Toolbox further enhancing their capabilities in meeting student's needs. This has been a focus for our WST who has supported upper Primary staff. Targeted students receiving Reading Recovery, individuals and groups and a Literacy iDeaL specialist role who has supported teachers and groups of students. RTLB has been engaged with the leadership team to work alongside teachers to build capacity, understanding and knowledge of best practice in all areas of literacy (coaching strengths-based model.) Formal Mid-Year reporting and conferences with parents and students that allowed for specific goal setting. Upskilling of TA's as appropriate in iDeaL approach to support teachers and learners effectively. 	

2.1 BC Secondary Implement more effective support for students who have reading and numeracy skills, below their chronological age	
Targets	Variance
Y10 Numeracy co-requisite results in June & Oct	Partially Achieved
Y9/10 num/lit Expected Cm Level OTJ at Mid & EOY	Partially Achieved

Y9/10 Reading E-asttle readiness simulation	Partially Achieved
Y9/10 Writing readiness simulation	Partially Achieved
General Comments:	

2.2 To advance effective monitoring and evaluation (for improvement) across the College	
Targets	Variance
To evaluate current systems for improvement including board reports, LAR process, and Variance reports and Growth Plan cycles.	Partially Achieved
To establish current use of data to inform review and planning processes, and to establish the improvement and potential of students across the College.	Partially Achieved
To establish the extent to which data is evaluated in forming goals and targets for subsequent T&L and individual students on a termly and annual basis.	Partially Achieved
General Comments:	

2.3 BCC Foster closer relationships within the educational sector to increase opportunities to exchange ideas and grow	
Targets	Variance
To distil (articulate, implement and embed) ALL our learning from outside the College to the benefit of the students at BC Chapman, this year.	Achieved
General Comments: We have had multiple opportunities to connect & network this year across the Educational Sector. ALL of the following listed interactions/events/PLD has directly fed back into & enhanced our relationships, our culture, our community & our Teaching & Learning. Our rangatahi gain when we take a community approach & involve those who are immediately connected to them, who have expertise to share & or who can assist us to better serve & address holistic learning needs as well as issues of our current age. Our RTLB Savi Seneviratne has engaged with us as a kura & has both led & facilitated some PLD opportunities in ESOL, as a SENCO, & Numeracy/Numicon for which we have benefited as a staff team. Our Teacher Aides attended an excellent PLD day focusing on Neuro-Diverse learners & Children who have experienced Trauma which was shared with our entire Staff & the knowledge & strategies implemented across our kura. Connection with Ngati Whakaue has been strengthened through our kaumatua Matua Dave Pitman & we will begin 2024 with opportunity to in partnership grow 'Community Gardens' through which our tamariki will work side by side with tangata whenua in the planting, growing, tending & harvesting of vegetables for our local Rotorua community. Kimiora Insley who we have worked alongside in the Healthy & Active Programme assisted us with a Tu Manawa Funding application to increase active playground play. We were successful with our application which generated over \$7,000Kimiora also keeps us closely informed re events,	

coaching that we can access within Rotorua & this has taken many forms including Football, Cricket, Hungerball, Weetbix Challenge coaches & events.

We networked with **Jo West & Michelle Booth** from Bethlehem College Tauranga as part of our PLD support for Delwyn & Michelle with **Structured Literacy teaching**. Several visits & discussions allowed Delwyn & Michelle to observe/be observed/dialogue re the implementation of SL at NE-Year 2.

Writer's Toolbox-The completion of this PLD with Jessica Hartin Tutor from Writer's Toolbox Term 3 2023. We have ongoing relationship with Jessica & with Writer's Toolbox & Lisa's connection with Jane Edington at Northcross Intermediate/Auckland is going to enable further development of Kurawide Writing foci, coverage, resources & assessment practices. Her attendance at the Literacy Summit 2023 also presented the most recent Research/big picture on literacy in NZ & Australia. Some other network connections were able to be made.

Rob Cope-Cyber Safety Guidance for whānau & kura. This connection allowed us to access Rob's excellent tools via The Big Reconnect Resource which outlines the realities, challenges & issues as well as some specific strategies which can be applied to develop ākongā understanding & safeguard them from harmful mental, emotional, spiritual & social exploitation/abuse/damage.

Restoring Connections with Matt & Cora Dawson. This series of meetings grew our kaimahi/staff awareness & appreciation of the strengths we bring to our ministry context as well as deepening our understanding of relational skills -Personal Responsibility, Proactive care, Powerful Communication & Healthy Boundaries. Not only were these sessions personally applicable, but the learning was immediately transferable to our own families, our classroom, our interactions with our ākongā all of which strengthened our BC Chapman culture.

YWAM-A YWAM visiting group came to present on 'Servant Leadership'. Having rangatahi/young people of ages 18-22 share their faith & their commitment to service was inspirational for our ākongā.

Revolution Tour-Another group of young people sharing the importance of holistic health & well-being with a clear commitment to seeing rangatahi thrive & be wise regarding the lies that social media can sell them.

Kahui Ako-This network enables us to connect as a faith-based community & to target shared Curriculum goals as well as pray with & for one another. The website resources & the AST/WST in this network are investing in resourcing kaiako to better serve their respective kura.

NZACS-Although we didn't attend this Conference this year we do have access to the network & to the communication & resources that are generated.

Thinking Matters-This PLD day in Tauranga gave opportunity to both hear main speakers Sean McDowell on Truth while workshops gave options to consider BRP to 'issues' of our current day.

Rotorua Principal's Association-PLD Day entitled 'Decolonise to Re-indigenise' was an interesting presentation. The RPA is an extremely supportive group of Principals who are available to answer any questions we might have.

2.3 BCP	
Foster closer relationships within the educational sector to increase opportunities to exchange ideas and grow	
Targets	Variance
To distil (articulate, implement and embed) ALL our learning from outside the College to the benefit of the students at BC, this year.	Achieved
<p>General Comments: BCP has been engaged with numerous providers within the educational sector to provide for a variety of students' learning needs. The well-established relationships with our RTLB has allowed for our team to be quickly responsive to needs that have arisen for our learners. RTLB have provided support in the following areas:</p> <ul style="list-style-type: none"> • Incredible Years Teachers programme • Restraints training for teachers and TA's. • Seizure training for teachers and TA's. • Appreciative Inquiry with teachers in Literacy. 	

<ul style="list-style-type: none"> • Neurodiverse learning PLD for teachers. <p>MOE have worked alongside the RTLB with support and guidance in the form of :</p> <ul style="list-style-type: none"> • Psychologists working with students, staff and whanau. • Speech Language Therapy teaching TA's and providing intervention programmes for children and their whanau. • Assistive Technology liaising and support. <p>Te Whatu Ora</p> <ul style="list-style-type: none"> • Child Health Integrated Response Pathway (CHIRP) have guided SENCo and staff as they have sought help for targeted children. <p>Kahui Ako</p> <ul style="list-style-type: none"> • Our faith-based cohort of schools has provided support across numerous curriculum areas that align to the Kahui Ako goals that are established collaboratively. <p>Writers Toolbox</p> <ul style="list-style-type: none"> • Term 1 PLD allowed for all staff to begin the year equipped with the knowledge and tools to provide for a diverse range of writers in their classes.

2.3 BCS	
Foster closer relationships within the educational sector to increase opportunities to exchange ideas and grow	
Targets	Variance
To distil (articulate, implement and embed) ALL our learning from outside the College to the benefit of the students at BC, this year.	Partially Achieved
General Comments:	

3.2 BCC	
Implement the New Zealand Curriculum refresh	
Targets	Variance
Explain Te Tiriti o Waitangi, its significance in our NZ History & today, principles and current relevance with specific focus on Waitangi Day.	Partially Achieved
Know who the tangata whenua are, their arrival & settlement in NZ & turangawaewae/local places/events of importance.	Partially Achieved
Kōrero their own pēpēha.	Partially Achieved
General Comments:	
<p>While there has been some success with the identified targets, we are the first to say that we have a considerable way to go. NZ Histories was the focus of one of our WST kaiako alongside Structured Literacy & the latter took increasing priority as the year progressed. Some units of learning have been prepared relating to significant people i.e. Tamatekapua, Ihenga & Thomas Chapman. Te Tiriti using David Mann's resources, Matariki, & Visual Art meaningful depiction of cultural heritage, knowledge & understanding was covered appropriate to age levels.</p> <p>In 2024, Te Tiriti will need to be revisited & it really is an on-going need to do this if we are to gain the full understanding of the implications of being a bi-cultural nation. The teaching of Te Reo Maori is challenging for us; however we will have Surette Potgieter spearhead this across our kura in 2024 as she has completed 3 years on the MoE Te reo Maori language programme.</p> <p>The 2024 intention is to build units on local places within Rotorua as part of our NZ Histories programme. We have purchased Aotearoa NZ History & you by Marie Langley & Vaughan</p>	

Rapatahana, which gives some clear information re Level 1, Level 2 & Level 3 content. We will foster relationships with Ngati Whakaue & a local marae at Ohinemutu.

3.2 BCP	
Implement the New Zealand Curriculum refresh	
Targets	Variance
The use of Te Reo and understanding of Tikanga will be embedded into all curriculum units and will lead to an increase in confidence and knowledge.	Partially Achieved
Local history will be intentionally taught in Social Science units.	Partially Achieved
Common understanding and progressions for teachers will be established using a biblical worldview to engage and teach Tikanga and NZ histories.	Partially Achieved
Students will have grown in their understanding of Te Tiriti o Waitangi and the local historical stories that are important in this area.	Partially Achieved
<p>General Comments: We have seen a greater uptake in terms of the use of te reo in classes as teachers have endeavoured to be more intentional in engaging the language. This has been helped by regular input from our WST's who regularly at staff meetings provide practice opportunities as well as working on developing our curriculum. PLD has targeted the NZH curriculum with staff becoming familiar with the contents and planning under the guidance of our WSTs around a local context. Our WST's have spent considerable time in building a curriculum that is both biblically aligned and fitting for the Bethlehem College context. The refreshed documentation will now need to be worked through over the next year to ensure it provides the knowledge, skills and values that are important for our children.</p>	

3.2 BCS	
Implement the New Zealand Curriculum refresh	
Targets	Variance
Year 10 students, to be equipped with Numeracy co-requisite.	Partially Achieved
Students to be prepared with the prior knowledge they need to be successful in new standards.	Partially Achieved
Students to have a renewed appreciation and knowledge of Te Tiriti o Waitangi and the authentic connection with Christian education.	Partially Achieved
Students to have opportunities to enhance their knowledge of mātauranga Māori and te reo Māori.	Partially Achieved
<p>General Comments:</p>	

3.3 Strengthening student services	
Targets	Variance
Have an operational Deans room in Q104.	Partially Achieved
Reviewed the operation of a new Deans system.	Partially Achieved
Students have clarity of the process, where to go and who to access, for deaning support.	Partially Achieved
To improve student attendance and follow up from whanau leaders and Deans.	Partially Achieved
General Comments:	

3.4 Develop and embed BC learning principles based on beliefs through the examination of evidence-based approaches to teaching including the work of Hattie, Stobie, Rosenshine	
Targets	Variance
Have a steering group of interested teachers who meet each term to discuss research of best learning and teaching approaches. (Teaching & Learning Principles Team - TLPT)	Partially Achieved
Create a common learning principles document developed by teachers aligned to researched best practice.	Partially Achieved
Begin an online professional resource library focusing on best practice teaching and learning for all staff to access.	Partially Achieved
TLPT meetings will be held each term to support raising a consciousness for ongoing growth in the thinking about and practices of evidence-based teaching and learning.	Partially Achieved
TLPT will provide timely feedback to staff re-progress.	Partially Achieved
General Comments:	

4.1 Review the current undertaking and commitment to service and mission	
Targets	Variance
Review completed; vision for mission and service well described and recognisable in our DNA of BC so we can identify an enhanced service culture.	Partially Achieved
General Comments:	

4.2 Rebuild a compelling vision for service and mission amongst the community of Bethlehem College	
Targets	Variance
For 'service' to be embedded in the culture & practice of Houses.	Partially Achieved
For 'service' to be understood by students as natural expression of Christian citizenship.	Partially Achieved
To have completed 2 offshore mission exposure trips & 2 in-country service trips to years 11-13 students.	Partially Achieved
To have integrated a 'service' opportunity for year 9 students.	Partially Achieved
General Comments:	

4.3 Sustainably resource the leadership of this Strategic priority	
Targets	Variance
Secure an outstanding leader who will build a plan to secure further awareness/commitment of staff and students to active, loving service.	Partially Achieved
General Comments:	

Evaluation and analysis of the school's students' progress and achievement

Introduction

The Board actively monitors the effectiveness of curriculum planning and teaching by way of receiving reports on student progress and achievement. It is worthy of note, that within the context of our boarder aspirations of 'Excellence through Christ', that the progress and achievement of students extend beyond academic attainment. Teacher based assessment is predominant at years 1 – 10. From Years 11 – 13 teacher-based assessment supports external assessment in the form of The National Certificate of Educational Achievement (NCEA).

Bethlehem College Primary

Reading (Year end results – students working 'at or above' the expected New Zealand Curriculum level of achievement)

Year 1 100% Year 2 92% Year 3 96% Year 4 94% Year 5 93% Year 6 91%

Writing (Year end results – students working 'at or above' the expected New Zealand Curriculum level of achievement)

Year 1 100% Year 2 80% Year 3 92% Year 4 97% Year 5 79% Year 6 88%

Mathematics (Year end results – students working 'at or above' the expected New Zealand Curriculum level of achievement)

Year 1 100% Year 2 90% Year 3 96% Year 4 93% Year 5 88% Year 6 92%

Comment: The following comment was reported to the Board in April 2024 – 'given that the EoY 2022 data evidenced excellent results in Reading, Writing and Mathematics, it is heartening to see that the End of Year 2023 data shows sustained growth and progress across all three curriculum areas'.

Bethlehem College – JSEC - Years 7 – 9

Year 7 - Mathematics Achievement – 55 % At or above expected range, Writing – 48 % At or above expected range, Reading – 68 % At or above expected range.

Year 8 - Mathematics Achievement – 93 % At or above expected range, Writing – 78 % At or above expected range, Reading – 83 % At or above expected range.

Comment: It was reported to the Board that Entrance data (Canterbury Education Monitoring) for the 2023 Year 7 cohort showed that Mathematics is a weakness for 60% of Year 7s, and English is a weakness for 57% of Year 7s. The MOE Centralised Funding Contracts have assisted staff in strengthening planning, pedagogy, and achievement in Mathematics learning in 2023.

Bethlehem College – SSEC – Year 10 – 13

NCEA Qualifications:

Achievement within NCEA is substantial:

- i. All Year 13 students continue to leave with at least a NCEA Level 2 Qualification
- ii. Achievement at NCEA Level 2 for Year 12s is above 95%
- iii. Achievement at NCEA Level 3 is slightly below 90%.

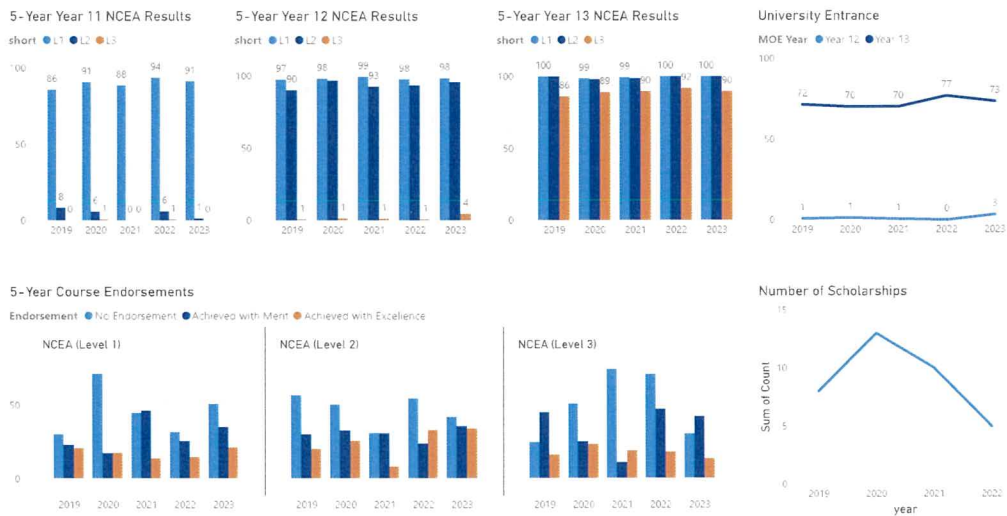
Endorsements:

A year-to-year analyses of endorsements will show that there is very little notable changes to the

proportions of Merit and Excellence Endorsements.

- i. M+E Endorsements in Year 11 remain slightly over two-thirds
- ii. M+E Endorsements in Year 12 and Year 13 are keeping steady at 50%
- iii. Year 12s continue a pattern of increased No Endorsements

Five year summary of NCEA and Endorsements:



Bethlehem College Chapman

Reading (Year end results – students working ‘at or above’ the expected New Zealand Curriculum level of achievement)

Year 1 93% Year 2 93% Year 3 100% Year 4 100% Year 5 91% Year 6 100%
 Year 7 100% Year 8 100%

Writing (Year end results – students working ‘at or above’ the expected New Zealand Curriculum level of achievement)

Year 1 93% Year 2 93% Year 3 100% Year 4 100% Year 5 91% Year 6 100%
 Year 7 87% Year 8 100%

Mathematics (Year end results – students working ‘at or above’ the expected New Zealand Curriculum level of achievement)

Year 1 93% Year 2 93% Year 3 100% Year 4 85% Year 5 100% Year 6 93%
 Year 7 64% Year 8 100%

Comment: substantial value added is evident in all areas of learning for students at all levels.

How we have given effect to Te Tiriti o Waitangi

Communication

- Sharing strengths (celebrate), weaknesses, and goals with whānau.
- Incorporating Te Reo in newsletters and considering visual elements on our website.
- Ensuring bilingual communication in promotional materials.
- Displaying signs, posters, labels, in both English and Te Reo Māori across learning spaces.

Community Engagement

- Prioritising meaningful, ongoing, reciprocal, and transparent communication between the learning community, whānau and learners.
- Parent engagement events, such as a hui, facilitate connections and sharing within the Māori and Pasifika communities.

College Life

- Highlighting significant cultural events such as commencement Powhiri, Waitangi Day, Matariki and Māori language week into the College calendar and publication materials.
- Honouring Manaakitanga as an essential component of recognising and paying attention to the spiritual dimension of humanity. Directly expressing manaakitanga i.e., care for each other, working well together and ensuring meaningful engagement between staff, leadership, and key stakeholders.
- Living out the Māori values e.g. aroha; manaakitanga, kaitiakitanga, kotahitangi, and whanaungatanga amongst staff and students.

Learning environment

- Integrating Te Reo Māori into teaching and learning conversations.
- Normalising Te Reo Māori in greetings, instructions, and lessons.
- Empowering Māori learners through equitable integration of Māori knowledge, (Mātauranga Māori) into the learning content.
- Integrating tikanga Māori relevant to our local context
- Engaging with Māori whānau to understand their aspirations for their tamariki/rangatahi.
- Establishing connections with local marae at Wairoa, Ohinemutu, and with Te Taumata (Ngāti Whakaeu).
- Ensuring cultural awareness in international engagements. For example, service groups travelling overseas or nationally complete a mihi and pepeha. A brief history of Aotearoa is presented as a reminder of NZ's rich history. As we enter other cultures, it is important we also know our own history.
- Ensuring equal opportunity for each student. For example, each student has equal opportunity to apply for a service trip. Māori and Pasifika students are encouraged to participate.

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

Reporting on the principles of being a Good Employer	
<p>How have you met your obligations to provide good and safe working conditions?</p>	<p>Bethlehem College remains steadfast in meeting its obligations to provide good and safe working conditions. In addition to our existing comprehensive Health and Safety policies and procedures. All staff are required to participate in a Health and Safety Induction process. As part of this there is a comprehensive explanation of the responsibilities of both the employer and employee in ensuring the workplace is safe. There is a clear procedure for the identification of any hazards and/or risks, and the way these are responded to when identified. There is an onsite H&S Officer and a H&S Coordinator to whom all staff can report.</p> <p>Additionally, we are currently consulting with staff on new staffing policies. These policies are designed to ensure compliance with health and safety and other regulations and uphold our commitment to maintaining a safe working environment for all staff members. Regular audits continue to be conducted to assess and enhance the effectiveness of our health and safety measures, reinforcing our dedication to the wellbeing of our staff.</p> <p>Moreover, we provide extensive support services for staff members including access to an Employee Assistance Program (EAP) and an in-house counselling team. These resources are available to offer guidance, support, and counselling to staff members, further demonstrating our commitment to fostering a supportive and nurturing work environment.</p> <p>As part of our ongoing commitment to ensuring well-being, we recently engaged in a staff engagement survey and a comprehensive focus group exercise. The results of these are being utilized to inform evidence-based processes and initiatives aimed at enhancing staff well-being and overall effectiveness.</p>
<p>What is in your equal employment opportunities programme?</p> <p>How have you been fulfilling this programme?</p>	<p>At Bethlehem College we are committed to fostering equal employment opportunities through a structured and merit-based approach. Our roles are designed to reach a diverse pool of applicants, ensuring accessibility to individuals with varying qualifications, backgrounds, and geographical locations thereby removing any potential barriers to entry. Compensation is determined through a formal job evaluation process by the Ministry of Education to ensure impartiality and prevent bias. Our recruitment process involves formal shortlisting and interviews and a standardized and objective selection criterion, ensuring fairness and consistency. Moreover, our interview panels are deliberately composed to be representative, promoting diversity and minimizing biases. We prioritize diversity and inclusion in all aspects of employment in alignment with our special character and strive to provide an equitable and supportive environment for all staff members through comprehensive onboarding process and ongoing on the job</p>

	<p>support which is accessible to all our staff.</p>
<p>How do you practice impartial selection of suitably qualified persons for appointment?</p>	<p>The College has clear and standardized selection criteria for each position based on the position description. These criteria are objective and directly related to the requirements of the role.</p> <p>We ensure that our job advertisements use inclusive language and avoid any biased or discriminatory terms. This helps attract a diverse pool of candidates and promotes fairness in the recruitment process.</p> <p>We have a structured interview process where each candidate is asked the same set of questions. This helps in evaluating candidates based on their qualification, skills, and experience rather than personal biases or preferences.</p> <p>We form interview panels that are diverse in terms of gender, ethnicity, and background. This reduces the likelihood of unconscious biases and ensures different perspectives are considered during the selection process.</p> <p>Lead panel members are trained on unconscious bias awareness and interview techniques. This equips them with the knowledge and skills needed to conduct fair and objective assessments of candidates.</p> <p>We ensure transparency throughout the selection process by having a clear criterion for evaluation and making final recruitment decisions. This promotes trust and confidence in the fairness of the process.</p> <p>We continuously review and evaluate the effectiveness of the selection process to identify any potential areas for improvement and solicit feedback from candidates and panel members to ensure ongoing refinement of the process.</p>

<p>How are you recognizing,</p> <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<p>Māori staff are offered specific development opportunities, including participation in cultural events and educational settings, including attendance at hui, representing the College at Pōwhiri, hui in educational settings, access to Performing Arts and Kapa Haka festivals.</p> <p>We foster a greater Māori involvement in the Education service through collaboration with sister Tertiary institutions and our regional COL (Community of Learning).</p> <p>Additionally, we integrate Māori customs such as Pōwhiri in our staff induction processes as well as the following:</p> <ul style="list-style-type: none"> • Offer opportunities to attend professional development and network with other Māori educators. • Involved in feedback processes to ensure aspects of Te Tiriti are represented. • Encouragement of the normalisation of spoken Te Reo in classrooms. • Interview process allows for whakapapa to be articulated. • There is specific funding available to a kapa haka tutor to teach and uplift Te Ao Māori in the form of waiata and dance. • A senior Leader has a portfolio which includes a regular check in of Māori staff and their wellbeing.
<p>How have you enhanced the abilities of individual employees?</p>	<p>Bethlehem College supports staff through professional development opportunities relevant to their roles, be it administrative, teaching, or leadership. This includes the offering of various professional development allowances, subsidies, grants, and resources aimed at supporting spiritual, professional, cultural, and leadership development. Additionally, we have Professional Growth Cycle (PGC) and Performance Management Appraisal in place to ensure clarity around role expectations, enable the setting of SMART goals, identify development needs, and provide staff with support.</p> <p>There is regular meeting and development time created for both staff new to the school, and Provisionally Certified Teachers (PCT) new to the profession.</p> <p>Middle managers have regular meeting time with senior leaders to ensure that they have the opportunity for development and the opportunity to enhance their skills and abilities.</p> <p>These resources enable our staff to grow in Christian character, skills, knowledge, and expertise, in their respective fields, resulting in a culture and community of excellence where lives are transformed.</p>

<p>How are you recognizing the employment requirements of women?</p>	<p>At Bethlehem College we emphasize our commitment to opportunities for all individuals regardless of gender, in our policies. We foster a culture of inclusive leadership where diverse perspectives are valued and respected.</p> <p>We encourage female representation in leadership positions to ensure that decision-making processes are inclusive and transparent.</p> <p>Moreover, we provide extensive support services for staff members including access to an Employee Assistance Program (EAP) and an in-house counselling team. These resources are available to offer guidance, support, and counselling to staff members, further demonstrating our commitment to fostering a supportive and nurturing work environment.</p> <p>We are implementing staffing policies to address safety concerns in the workplace such as bullying, harassment and gender biased violence.</p> <p>Establishing these robust policies against harassment, providing training on diversity and inclusion, and fostering a culture of respect and accountability helps to create a safer and more supportive work environment for all employees.</p>
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<p>How are you recognising the employment requirements of persons with disabilities?</p>	<p>As above, plus we have physical adjustments on site to cater for disabled persons including specialist provision for blind students/members of the public and staff as appropriate.</p>
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Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

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

BETHLEHEM COLLEGE

Kiwisport

For the year ended 31 December 2023

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$37,896 (excluding GST). The funding was spent on sporting endeavours.