

BETHLEHEM COLLEGE

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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

Christian Education Trust

Name	Position	How Position Gained	Term Expired/ Expires
Paul Shakes	Board Chair/Presiding Member	Parent election	September 2028
Larne Edmeades	Principal ex Officio	Principal	-
Angela Pedersen	Parent representative	Parent election	February 2025
Carl Zimmerman	Parent representative	Parent election	September 2028
Gillian Flores	Parent representative	Parent election	September 2025
Hayden Briscoe	Parent representative	Parent election	September 2025
Helen Gregory	Proprietor Representative	Proprietor appointed	-
Jaiden Murray	Student Representative	Student election	September 2026
Jo Wallis	Proprietor Representative	Proprietor appointed	-
Jo West	Staff Representative	Staff election	September 2025
Jon Parker	Proprietor Representative	Proprietor appointed	-
Katy Lietze	Parent representative	Parent election	September 2028
Kerry-Lee Fox	Proprietor Representative	Proprietor appointed	-
Nathan Martin	Staff Representative	Staff election	September 2028
Rob Stacey	Parent representative	Parent election	September 2028
Shaun Sutcliffe	Parent representative	Parent election	September 2028

BETHLEHEM COLLEGE

Annual Report 2025

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Bethlehem College

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Paul Shakes

Full Name of Presiding Member



Signature of Presiding Member

19/05/2026

Date

Larne Edmeades

Full Name of Principal



Signature of Principal

19/05/2026

Date

Bethlehem College

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	18,313,907	17,783,128	16,918,127
Locally Raised Funds	3	5,286,417	5,645,543	5,040,003
Use of Proprietor's Land and Buildings		4,400,000	4,000,000	4,400,000
Interest		224,513	174,000	299,613
Gain on Sale of Property, Plant and Equipment		809	-	27,917
Total Revenue		28,225,646	27,602,671	26,685,660
Expense				
Locally Raised Funds	3	1,888,797	2,380,067	1,901,695
Learning Resources	4	18,210,105	18,242,014	17,106,405
Administration	5	2,213,703	1,845,286	1,911,012
Interest		19,911	15,000	20,542
Property	6	5,794,830	5,360,160	5,712,051
Loss on Disposal of Property, Plant and Equipment		500	-	1,600
		97,800	(239,856)	32,355
		-	-	-
Total Comprehensive Revenue and Expense for the Year		97,800	(239,856)	32,355

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
2025				
Equity at 1 January		5,090,783	5,090,783	4,749,548
Total comprehensive revenue and expense for the year		97,800	(239,856)	32,355
Contribution - Furniture and Equipment Grant		346,432	308,880	308,880
Equity at 31 December		5,535,015	5,159,807	5,090,783
Accumulated comprehensive revenue and expense		5,535,015	5,159,807	5,090,783
Equity at 31 December		5,535,015	5,159,807	5,090,783

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	7	2,153,398	885,512	895,134
Accounts Receivable	8	1,421,805	1,354,879	1,354,879
GST Receivable		32,444	57,584	57,584
Prepayments		136,456	207,413	207,413
Investments	9	3,650,000	5,250,000	5,250,000
		<u>7,394,103</u>	<u>7,755,388</u>	<u>7,765,010</u>
Current Liabilities				
Accounts Payable	11	2,150,758	1,931,987	1,931,987
Revenue Received in Advance	12	1,757,603	1,776,333	1,776,333
Finance Lease Liability	13	88,387	87,084	87,084
Funds held in Trust	14	733,783	644,520	644,520
		<u>4,730,531</u>	<u>4,439,924</u>	<u>4,439,924</u>
Working Capital Surplus/(Deficit)		2,663,572	3,315,464	3,325,086
Non-current Assets				
Investments	9	1,000,000	-	-
Property, Plant and Equipment	10	2,009,102	2,000,813	1,922,167
		<u>3,009,102</u>	<u>2,000,813</u>	<u>1,922,167</u>
Non-current Liabilities				
Finance Lease Liability	13	137,659	156,470	156,470
		<u>137,659</u>	<u>156,470</u>	<u>156,470</u>
Net Assets		<u>5,535,015</u>	<u>5,159,807</u>	<u>5,090,783</u>
Equity		<u>5,535,015</u>	<u>5,159,807</u>	<u>5,090,783</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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		4,940,681	4,565,128	4,637,549
Locally Raised Funds		3,459,721	3,959,043	3,578,882
International Students		2,048,391	1,686,500	1,755,983
Goods and Services Tax (net)		(234,295)	-	(27,143)
Payments to Employees		(4,921,256)	(4,909,617)	(4,988,339)
Payments to Suppliers		(4,710,821)	(5,247,910)	(4,520,669)
Interest Paid		(19,911)	(15,000)	(20,542)
Interest Received		224,513	174,000	299,613
Net cash from/(to) Operating Activities		787,023	212,144	715,334
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		809	-	27,916
Purchase of Property Plant & Equipment (and Intangibles)		(465,967)	(530,646)	(443,774)
Purchase of Investments		-	-	(1,150,000)
Proceeds from Sale of Investments		600,000	-	-
Net cash from/(to) Investing Activities		134,842	(530,646)	(1,565,858)
Furniture and Equipment Grant		346,432	308,880	308,880
Distributions to Ministry of Education		-	-	-
Loans Received		(99,296)	-	(73,156)
Repayment of Borrowings		-	-	-
Funds Administered on Behalf of Other Parties		-	-	-
Funds Administered on Behalf of Other Parties		89,263	-	(127,621)
Net cash from/(to) Financing Activities		336,399	308,880	108,103
Net increase/(decrease) in cash and cash equivalents		1,258,264	(9,622)	(742,421)
Cash and cash equivalents at the beginning of the year	7	895,134	895,134	1,637,555
Cash and cash equivalents at the end of the year	7	2,153,398	885,512	895,134

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 2025

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The School is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of \$33 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment, as disclosed in the significant accounting policies, are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 13. Future operating lease commitments are disclosed in note 19.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

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 earned.

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

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

g) Investments

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

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 condition for its intended use.

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Furniture and Equipment	10–15 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) Impairment of property, plant, and equipment

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

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 taken at balance date.

Long-term employee entitlements

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

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

l) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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.

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. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, and finance lease liability. Financial liabilities are initially recognised at fair value and 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) 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.

p) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

r) 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	4,680,304	4,392,039	4,394,155
Teachers' Salaries Grants	13,386,781	13,218,000	12,231,245
Other Government Grants	246,822	173,089	292,727
	<u>18,313,907</u>	<u>17,783,128</u>	<u>16,918,127</u>

3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue			
Donations and Bequests	143,214	129,000	135,423
Special Character Contributions	1,776,665	1,784,000	1,771,062
Fees for Extra Curricular Activities	1,197,692	1,740,257	1,246,473
Trading	90,705	92,600	67,527
Fundraising and Community Grants	49,582	45,000	57,602
Other Revenue	223,929	168,186	208,780
International Student Fees	1,804,630	1,686,500	1,553,136
	<u>5,286,417</u>	<u>5,645,543</u>	<u>5,040,003</u>
Expense			
Extra Curricular Activities Costs	1,194,774	1,745,007	1,263,170
Trading	1,054	1,000	1,331
Other Locally Raised Funds Expenditure	3,542	1,600	1,277
International Student - Employee Benefits - Salaries	147,645	149,560	157,248
International Student - Other Expenses	541,782	482,900	478,669
	<u>1,888,797</u>	<u>2,380,067</u>	<u>1,901,695</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>3,397,620</u>	<u>3,265,476</u>	<u>3,138,308</u>

4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	692,733	751,704	668,173
Information and Communication Technology	437,455	460,351	419,569
Employee Benefits - Salaries	16,530,867	16,453,959	15,481,933
Staff Development	88,732	124,000	98,523
Depreciation	460,318	452,000	438,207
	<u>18,210,105</u>	<u>18,242,014</u>	<u>17,106,405</u>

5. Administration

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	16,788	16,788	16,134
Board Fees and Expenses	22,357	23,000	27,632
Legal Fees	52,251	20,000	87,193
Other Administration Expenses	307,950	162,500	180,897
Employee Benefits - Salaries	1,308,721	1,141,098	1,206,988
Insurance	69,120	51,800	50,177
Service Providers, Contractors and Consultancy	436,516	430,100	341,991
	<u>2,213,703</u>	<u>1,845,286</u>	<u>1,911,012</u>

6. Property

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Consultancy and Contract Services	429,904	403,100	396,577
Heat, Light and Water	340,218	373,000	332,144
Repairs and Maintenance	241,708	201,060	230,122
Use of Land and Buildings	4,400,000	4,000,000	4,400,000
Employee Benefits - Salaries	383,000	383,000	353,208
	<u>5,794,830</u>	<u>5,360,160</u>	<u>5,712,051</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	1,403,398	816,488	895,134
Short-term Bank Deposits	750,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>2,153,398</u>	<u>816,488</u>	<u>895,134</u>

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

Of the \$2,153,398 Cash and Cash Equivalents and \$4,650,000 Short-term and Long-term Bank Deposits, \$1,757,603 of Revenue Received in Advance and \$733,783 of Funds held in Trust are held by the School, as disclosed in notes 12 and 14.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	167,126	122,963	122,963
Loss on Uncollectible Accounts Receivable	(5,000)	(5,000)	(5,000)
Teacher Salaries Grant Receivable	1,259,679	1,236,916	1,236,916
	<u>1,421,805</u>	<u>1,354,879</u>	<u>1,354,879</u>
Receivables from Exchange Transactions	162,126	117,963	117,963
Receivables from Non-Exchange Transactions	1,259,679	1,236,916	1,236,916
	<u>1,421,805</u>	<u>1,354,879</u>	<u>1,354,879</u>

9. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset			
Short-term Bank Deposits	3,650,000	5,250,000	5,250,000
Non-current Asset			
Long-term Bank Deposits	1,000,000	-	-
Total Investments	<u>4,650,000</u>	<u>5,250,000</u>	<u>5,250,000</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2025						
Furniture and Equipment	1,090,397	244,960			(174,950)	1,160,407
Information and Communication Technology	265,940	99,162			(106,784)	258,318
Motor Vehicles	124,494	67,730			(22,228)	169,996
Leased Assets	228,350	81,786			(104,602)	205,534
Library Resources	212,986	54,115		(500)	(51,754)	214,847
	<u>1,922,167</u>	<u>547,753</u>	<u>-</u>	<u>(500)</u>	<u>(460,318)</u>	<u>2,009,102</u>

The net carrying value of furniture and equipment held under a finance lease is \$214,847 (2024: \$228,350)

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.

	2025 Cost or Valuation \$	2025 Accumulated Depreciation \$	2025 Net Book Value \$	2024 Cost or Valuation \$	2024 Accumulated Depreciation \$	2024 Net Book Value \$
Furniture and Equipment	3,305,157	(2,144,750)	1,160,407	3,060,197	(1,969,800)	1,090,397
Information and Communication Technology	1,233,638	(975,320)	258,318	1,134,476	(868,536)	265,940
Motor Vehicles	353,795	(183,799)	169,996	286,065	(161,571)	124,494
Leased Assets	522,784	(317,250)	205,534	440,998	(212,648)	228,350
Library Resources	920,914	(706,067)	214,847	909,578	(696,592)	212,986
	<u>6,336,288</u>	<u>(4,327,186)</u>	<u>2,009,102</u>	<u>5,831,314</u>	<u>(3,909,147)</u>	<u>1,922,167</u>

11. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	534,023	403,966	403,966
Accruals	74,310	70,555	70,555
Employee Entitlements - Salaries	1,497,407	1,421,831	1,421,831
Employee Entitlements - Leave Accrual	45,018	35,635	35,635
	<u>2,150,758</u>	<u>1,931,987</u>	<u>1,931,987</u>
Payables for Exchange Transactions	2,150,758	1,931,987	1,931,987
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>2,150,758</u>	<u>1,931,987</u>	<u>1,931,987</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - ACC	13,816	261	261
International Student Fees in Advance	1,729,565	1,745,239	1,745,239
Other revenue in Advance	14,222	30,833	30,833
	<u>1,757,603</u>	<u>1,776,333</u>	<u>1,776,333</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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
No Later than One Year	106,332	105,852	105,852
Later than One Year	149,233	177,231	177,231
Future Finance Charges	(29,519)	(39,529)	(39,529)
	<u>226,046</u>	<u>243,554</u>	<u>243,554</u>
Represented by			
Finance lease liability - Current	88,387	87,084	87,084
Finance lease liability - Non current	137,659	156,470	156,470
	<u>226,046</u>	<u>243,554</u>	<u>243,554</u>

14. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Funds Held in Trust on Behalf of Third Parties - Current	\$ 733,783	\$ 644,520	\$ 644,520
	<u>733,783</u>	<u>644,520</u>	<u>644,520</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 \$113,070 (2024 \$103,200) 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 \$1,776,665 (2024 \$1,771,062) 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, property 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.

	2025 Actual \$	2024 Actual \$
<i>Board Members</i> Remuneration	7,795	6,985
<i>Leadership Team</i> Remuneration Full-time equivalent members	1,147,738 8	1,235,036 9
Total key management personnel remuneration	<u>1,155,533</u>	<u>1,242,021</u>

There are eleven members of the Board excluding the Principal. The Board has held ten full meetings of the Board in the year. The Board also has Finance (three members) committees that meets 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 1

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

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	230-240	220-230
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	2025 FTE Number	2024 FTE Number
100 - 110	35.00	29.00
110-120	31.00	24.00
120-130	14.00	12.00
130-140	2.00	2.00
140-150	2.00	1.00
	<u>84.00</u>	<u>68.00</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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

18. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had entered into no contract agreements for capital works (2024 \$0)

(b) Operating Commitments

As at 31 December 2025 the Board has not entered into any operating contracts.

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	2,153,398	816,488	895,134
Receivables	1,421,805	1,354,879	1,354,879
Investments - Term Deposits	4,650,000	5,250,000	5,250,000
Total financial assets measured at amortised cost	<u>8,225,203</u>	<u>7,421,367</u>	<u>7,500,013</u>

Financial liabilities measured at amortised cost

Payables	2,150,758	1,931,987	1,931,987
Finance Leases	226,046	243,554	243,554
Total financial liabilities measured at amortised cost	<u>2,376,804</u>	<u>2,175,541</u>	<u>2,175,541</u>

21. Events After Balance Date

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

Independent Auditor's Report

To the Readers of Bethlehem College's Financial Statements

For the Year Ended 31 December 2025

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 pages 2 to 16, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 19 May 2026. This is the date at which our opinion is expressed.

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 audit 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 the Board intends to close or merge the School, or has 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 communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, 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 2025 TARGETS

1.1
Support and resource the spiritual formation of staff through healthy rhythms and professional development

Targets	Variance
Assist the introduction of Crafting Formational Learning by supporting the leaders of the schools to have confidence in the biblical story and understanding	Partially Achieved
All staff to have completed their goal related to Spiritual Formation. This goal will be initiated by the staff member and resourced or facilitated by BC as far as is possible	Achieved
Successfully run a course in collaboration with Carey College towards the NZ Certificate in Christian Studies	Not achieved
For staff devotions to have developed and demonstrated a depth of maturity that inspires all members of the BC community	Achieved
Participation in the regular staff PLD sessions to contribute content that enables staff to understand and support the College’s Special Character	Not achieved

General Comments:

Implementation of Crafting Formational Learning is an ongoing project hence the partially achieved status. The introduction of the concept of ‘Faith Informed Practice’ into the PGC is a helpful compliment to this development.

The intention of partnering with Carey College was not realised because of a lack of capacity to deliver and the general busyness of staff occupied with curriculum and assessment changes.

Participation in staff PLD in the last 12 months has been very limited.

1.2
Enhance structures, rhythms and procedures that support the holistic welfare of the staffing team.

Targets	Variance
Communication and accessibility <ul style="list-style-type: none"> • Launch SharePoint College Hub and Secondary Hub 	Achieved

<ul style="list-style-type: none"> • Full adoption of School Bridge for staff absences, leave and relief reporting. • Transition EOTC and RAMS documentation online to SchoolBridge. • Continue to clarify the use of SharePoint and OneNote • Clean-up of OneNote by removing outdated, irrelevant, or duplicate content. • Update PGC documentation and access. • Collaborate with Departments and teams to refresh SharePoint areas • Consistent and shared use of Kamar Calendar across the College. 	<p>Achieved</p> <p>Partially Achieved</p> <p>Partially Achieved</p> <p>Partially Achieved</p> <p>Achieved</p> <p>Partially Achieved</p> <p>Achieved</p>
<p>Infrastructure</p> <ul style="list-style-type: none"> • Optimise the use of the secondary office and reception area to enhance efficiency 	<p>Partially Achieved</p>
<p>Kamar training and use</p> <ul style="list-style-type: none"> • Develop and implement a structured Kamar training programme. • Identify and complete necessary Kamar upgrades. 	<p>Not achieved</p> <p>Achieved</p>
<p>Staff Services</p> <ul style="list-style-type: none"> • Develop service standards and contract agreements for benefits well-being programs, including EAP and Team1 Benefits. 	<p>Partially Achieved</p>
<p>Staff Resourcing</p> <ul style="list-style-type: none"> • Audits to confirm all contracts, job descriptions, and employment documentation meet compliance standards. • Secured MOE funding for On-site teacher training programme, appoint mentors, appoint trainees, collaborate with Waikato University and conduct review. 	<p>Achieved</p> <p>Partially Achieved</p>

<p>Biblical model of Rest</p> <ul style="list-style-type: none"> Develop a pastoral guide to rest at Bethlehem College. 	Partially Achieved
<p>Performance Management</p> <ul style="list-style-type: none"> Ensure each Support Staff has access to appraisal template, and set goals, incorporating Hauora by the end of T1. Ensure end of year performance appraisal reports for support staff are completed electronically by mid T4. Ensure regular check-ins between support staff and their respective line managers. 	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p>
<p>Staffing Policy Development and Training</p> <ul style="list-style-type: none"> Roll Out Child Protection Policy with training provision for all staff Ensure the policy is easily accessible to staff 	<p>Partially Achieved</p> <p>Achieved</p>
<p>Staff Engagement</p> <ul style="list-style-type: none"> Monitor focus group action points in department growth plans. Conduct a comprehensive staff engagement survey in 2025 Define survey objectives and communicate them to staff. Ensure staff have access to survey results. Develop targeted action plans to address identified areas for improvement and celebration. 	<p>Achieved</p> <p>Not Achieved</p> <p>Not Achieved</p> <p>Not Achieved</p> <p>Not Achieved</p>
General Comments:	

<p>1.3</p> <p>Engage with the community through effective communication</p>	
Targets	Variance
<p>Work with Ngai Kahu</p> <ul style="list-style-type: none"> To improve the process of monitoring and communication of the progress Scholarship recipients with whanau. 	Partially Achieved

<ul style="list-style-type: none"> To enhance 'over the fence' support via the Growth Plan of the Head of Missions and Community Partnerships. 	Not achieved
<p>Email Communication</p> <ul style="list-style-type: none"> To assess the extent/volume of email communication. To develop and communicate appropriate protocols with staff – tone brevity and clarity. 	<p>Partially Achieved</p> <p>Partially Achieved</p>
<p>BC Business Directory</p> <ul style="list-style-type: none"> To review the outcomes of this 2024 initiative. 	Partially Achieved
<p>Channels</p> <ul style="list-style-type: none"> To promote the use of SchoolBridge. To enhance the profile of the three newsletters. To review the application (compliance with) of the College Social Media Policy. 	<p>Achieved</p> <p>Partially Achieved</p> <p>Not Achieved</p>
<p>Bethlehem Campus</p> <ul style="list-style-type: none"> To work alongside BTI to promote the teaching profession (through promoting enhanced teacher training models). 	Not achieved
<p>Website</p> <ul style="list-style-type: none"> Review of key content – relevance and placement. 	Not achieved
Survey Parents	Achieved
General Comments:	

<p>2.1</p> <p>Implement more effective support for students who have literacy and numeracy skills below their chronological age</p>	
Targets	Variance
Student assessment results taken through iDeal to inform literacy progress in Year 0-3 (85% or more achieving 'at' or 'above' their expected level)	Achieved
Ongoing Oxford Maths pre and post assessments taken prior to teaching a Unit	Achieved

and after completing it from teacher analyses the targeting of specific needs	
Maths Basic Facts assessment at appropriate Year level with (85% or more achieving 'at' or 'above' their expected level)	Achieved
Kaiako confidence and competence grown in targeting learning needs	Partially Achieved
Reporting to whānau timely, clear, and valuable to ensure partnership is strengthened between home and kura.	Achieved
Report format for Mid and End of Year 2026 to be decided	Partially Achieved
<p>General Comments:</p> <p>The Oxford Maths Programme with its regularity of ongoing unit assessment means that kaiako are consistently accessing information/hard data pre/post-tests as to where a learner is at and what he/she currently can/cannot do, and the next teaching and learning steps that will then be targeted. Maths Buddy was used to specifically give extra practise and or to consolidate the learning.</p> <p>Likewise Structured Literacy and Writer's Toolbox provide ongoing data to inform teaching and learning and alongside kaiako observation which does enable the targeting of learning needs.</p> <p>Additional teacher and Teacher Aide support for the tamariki who find literacy or numeracy challenging has also been highly successful in increasing progress. There is always more to learn in supporting any individual learner as the most effective ways/approaches can differ.</p> <p>Reporting to whānau is regular and for tamariki who are finding literacy or numeracy challenging there is extra communication between kura and whānau so that there is a united approach and support for the child concerned. The Report format has been discussed and aligned with the new curriculum and the progress of ALL learners is then being fully communicated so that whānau are well informed in writing as well as verbally.</p>	

<p>2.1 BCP Literacy</p> <p>Implement more effective support for students who have reading skills, below their expected curriculum level</p>	
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	Partially Achieved
To have increased numbers of students operating in the upper range and	Partially Achieved

above of their expected levels of achievement.	
<p>General Comments:</p> <p>With the move to structured literacy, we have seen a change in assessment away from running records and towards records of skills. While similar, a shift in mindset for staff has been required. The MoE have also advised of other tools of assessment - Dibels, an American tool, and we have knowledge of a new assessment tool in NZ, the SMART tool, which will replace E-asttle. With so much change and little direction or clarity, the mid-year results particularly in reading and writing, reflect a cautious approach, given there is unfamiliarity with the assessment tools in general.</p>	

<p>2.1 BCP Numeracy</p> <p>Implement more effective support for students who have numeracy skills, below their expected curriculum level</p>	
Targets	Variance
Aim is to show through 'Testing Results' that 85% or more are 'at' or 'above' their expected level in the identified numeracy areas.	Achieved
Use PAT data analysis more in depth to identify needs (as well as pre and post test from oxford)	Partially Achieved
<p>General Comments:</p> <p>In spite of the introduction of a new curriculum and resource, Oxford Maths, the mid-year data suggested we were well on track to sustaining the progress that has been made over the past 4 years. We are now seeing most levels maintain excellent levels of achievement, with the majority of year groups evidencing percentiles in the 80's and 90's for students working at and above the expected level of progress at the mid year point. Response from teaching staff has been positive, in that there is a sense that Oxford Math provides good coverage and a cycle of revisiting that allows students to maintain a positive trajectory of progression.</p>	

<p>2.1</p> <p>BCS - Implement more effective support for students who have literacy and numeracy skills, below their chronological/expected curriculum level</p>	
Targets	Variance
<p>Improve End-of-Year numeracy achievement rates:</p> <p>a. ≥87.5% for Year 10s</p> <p>b. ≥95% for Year 11s</p> <p>c. 100% for Year 12s</p>	<p>Achieved</p> <p>Achieved</p> <p>Partially Achieved (99.4%)</p>

<p>Improve End-of-Year literacy achievement rates:</p> <p>a. ≥87.5% L1 Literacy rates for Year 10s</p> <p>b. ≥95% L1 Literacy rates for Year 11s</p> <p>c. 100% L1 Literacy rates & 66% UE Literacy rates for Year 12s</p> <p>d. ≥87.5% UE Literacy rates</p>	<p>Achieved</p> <p>Achieved</p> <p>Achieved</p> <p>Partially Achieved (84.1%)</p>
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General Comments:
 Very close to achieve for both 12s Numeracy & UE literacy rates.

2.3
Foster closer relationships within the educational sector to increase opportunities to exchange ideas and grow

Targets	Variance
<p>PLD and PLD planning</p> <ul style="list-style-type: none"> To distil (and prioritise for implementation) as appropriate our learning from outside the College to the benefit of the staff and students of Bethlehem College To develop PLD feedback effectiveness and efficiency – recording and sharing processes and tools to be clarified To review (ongoing) the use of external providers of PLD to ensure consistency with Special Character and emerging BC Teaching and Learning principles. 	<p>Partially Achieved</p> <p>Partially Achieved</p> <p>Partially Achieved</p>
<p>External PLD</p> <ul style="list-style-type: none"> To promote PLD within the context of NZ Christian Education To promote PLD opportunities for staff to visit other schools to assess implementation of TbD. 	<p>Achieved</p> <p>Achieved</p>
<p>Initiative in support of SI 4.3</p> <ul style="list-style-type: none"> To invite a specialist in TbD to be onsite (in residence) for 2-3 weeks. 	<p>Partially Achieved</p>

General Comments:

3.1 & 3.2 3.1 Engage fully in the understanding and development of our Biblically Responsive Practice 3.2 Implement the NZ Curriculum refresh	
Targets	Variance
For our kaiahi to be fully confident in the use of the Deep Roots Curriculum & implementing Deep Roots successfully, in their classroom at their level	Partially Achieved
To increase kaiako & ākongā biblical literacy	Achieved
Kaiako confidence and competence in planning from a Biblical Worldview using Transformation by Design across the curriculum progressed	Partially Achieved
PLD Maths and Structured Literacy days completed and kaiako feeling more confident and competent in implementing the curriculum refresh/changes.	Achieved
Schoolwide overview for Writing, Maths and Reading aligned with new curriculum completed	Partially Achieved
<p>General Comments:</p> <p>Deep Roots</p> <p>Deep Roots has been an incredible success for kaiako and ākongā. Feedback from all has confirmed this alongside the feedback from whānau who have elected to implement has been overwhelmingly positive. The richness of the teaching and the associated resources has enriched and grown Biblical literacy for kaiako and ākongā alike. The ‘buy-in’ aka engagement of our ākongā has been a result of the way the units have been written and the creative ways that they can be delivered with multiple suggestions as to how the content can be presented and followed up meaningfully. In the ‘Reflection’ section of their school Report so many ākongā commented on ‘Deep Roots’ and what it had done for them personally from a knowledge and application perspective.</p> <p>Biblically Responsive Practice</p> <p>Transformation by Design as a staff meeting study and focus has been really profitable and has generated some excellent discussions and promoted ideas as to how this is implemented in our kura and classrooms. It impacts the way the kaiako are planning their teaching units and causing deeper thought as to the rationale behind their teaching and learning programme.</p> <p>Curriculum Refresh</p> <p>The rate at which PLD and Curriculum changes have rolled out has been taken into consideration so as not to overwhelm the kaiako and then fail to truly implement the changes effectively. Kaiako have attended relevant PLD days/courses through MoE, Oxford Maths, iDeal Structured Literacy and Deep Roots. There is clear evidence of progress as seen in the kaiako confidence, competence and the implementation in the classroom at each level. Assessments taken reflect progress which is a</p>	

clear indication of effective implementation. There will however need to be further focus on this and on the entire assessment process in 2026 to really embed the changes and ensure all kaiako feel fully equipped and competent.

As far as reviewing and aligning the new Curriculum phases and content for year levels, this has been completed for Writing and Maths however Reading will need to be a 2026 focus. There will also need to be ongoing review to ensure that all kaiako are aware of the overviews and that where needed any additions or other changes can be made. We are really in the midst of 'implementation' and it will take time to have everything aligned as hoped and the assessment and reporting fully sorted.

3.3 Foster a deeper commitment to community and personal spiritual formation	
Targets	Variance
Counselling <ul style="list-style-type: none"> • To review and evaluate services and report weekly, monthly and annually • Induct new staff to enable their contribution to be outstanding in the support of the team, students and their families. 	Achieved Partially Achieved
Deaning and Whanau leaders <ul style="list-style-type: none"> • To identify priority refinements (to be achieved within current resourcing) from the T4 2024 review. • To identify efficiencies achievable by the application of AI e.g. administrative, and then share these with LS and Counselling. 	Achieved Partially Achieved
Learning Support <ul style="list-style-type: none"> • To provide training and support for teachers. • To identify efficiencies achievable by the application of AI e.g. administrative, and then share these as appropriate with Deaning and Counselling teams. 	Partially Achieved Partially Achieved
Health and <i>Hauora</i> <ul style="list-style-type: none"> • To review and evaluate the curriculum delivery (Years 10 – 13) 	Achieved Partially Achieved

<ul style="list-style-type: none"> To refine programmes based on review and evaluation outcomes 	
General Comments:	

3.4 Growth in teaching - Develop and embed BC learning principles based on beliefs through the examination of evidence approaches to teaching and learning.	
Targets	Variance
Staff will have engaged in the set text and be positioned to be able to contribute to the development of BC teaching and learning principles aligned to best practice.	Achieved
Begin an online professional resource library focusing on best practice teaching and learning for all staff to access.	Partially Achieved
General Comments:	

4.1 & 4.2 4.1 Review current practices and understanding of service and mission 4.2 Rebuild a compelling vision for service and mission amongst the community of Bethlehem College	
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:	

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 broader aspirations of 'Excellence through Christ', that the progress and achievement of students extend beyond academic attainment. Teacher based assessment is predominant at Years 1 – 11. From Years 12 – 13 teacher-based assessment supports external assessment in the form of The National Certificate of Educational Achievement (NCEA).

Bethlehem College Primary

2025 Reading End of Year Results

Year 1 100% working 'at or above'

Year 2 93.24% working 'at or above'; (26.12% improvement on mid-year and 0.24% improvement on EoY 24 results)

Year 3 94.52% working 'at or above'; (0.67% decline on mid-year and 0.24 % improvement of EoY 24 results)

Year 4 97.53% working 'at or above'; (1.23% improvement on mid-year and 0.48% decline on EoY 24 results)

Year 5 93.9% working 'at or above'; (10.97% improvement on mid-year and 8.9% improvement on EoY 24 results)

Year 6 93.91% working 'at or above'; (10.42% improvement on mid-year and 6.09% decline on EoY 24 results)

2025 Writing End of Year Results

Year 1 100% working 'at and above'

Year 2 85.13% working 'at and above'; (45.4% improvement on mid-year and 2.87% decline on EoY 24 results)

Year 3 86.3% working 'at of above'; (5.48% decline on mid-year and 3.7% decline on EoY 24 results)

Year 4 90.12% working 'at or above'; (4.94% decline on mid-year and 2.88% decline on EoY 24 results)

Year 5 86.58% working 'at or above'; (3.65% improvement on mid-year and 2.19% improvement on EoY 24 results)

Year 6 85.19% working 'at or above';(15.68% improvement on mid-year and sustained from EoY 24 results)

2025 Mathematics End of Year Results

Year 1 100% working 'at and above'

Year 2 97.3% working 'at and above'; (19.22% improvement on mid-year and 1.3% improvement on EoY 24 results)

Year 3 93.15% working 'at of above'; (15.07% improvement on mid-year and 0.15% improv on EoY 24 results)

Year 4 97.53% working 'at or above'; (sustained from mid-year and 1.53% improvement on EoY 24 results)

Year 5 92.68% working 'at or above'; (7.31% improvement on mid-year and 1.68% improvement on EoY 24 results)

Year 6 93.9% working 'at or above'; (8.53% improvement on mid-year and 2.1% decline on EoY 24 results)

Evidence of Growth and Sustainability in Achievement over the past Four Years.

Reading	2022	2023	2024	2025
Year 1	100% at or above	100% at or above	100% at or above	100% at or above
Year 2	92% at or above	92% at or above	93% at or above	93.24% at or above
Year 3	93% at or above	96% at or above	95% at or above	94.52% at or above
Year 4	98% at or above	94% at or above	97% at or above	96.3% at or above
Year 5	86% at or above	93% at or above	85% at or above	93.9% at or above
Year 6	95% at or above	91% at or above	100% at or above	93.91% at or above
Writing	2022	2023	2024	2025
Year 1	100% at or above	100% at or above	100% at or above	100% at or above
Year 2	95% at or above	80% at or above	88% at or above	85.13% at or above
Year 3	93% at or above	92% at or above	90% at or above	86.3% at or above
Year 4	100% at or above	97% at or above	93% at or above	90.12% at or above
Year 5	72% at or above	79% at or above	84% at or above	86.19% at or above
Year 6	94% at or above	88% at or above	92% at or above	85.19% at or above
Mathematics	2022	2023	2024	2025
Year 1	100% at or above	100% at or above	100% at or above	100% at or above
Year 2	94% at or above	90% at or above	96% at or above	97.3% at or above
Year 3	95% at or above	96% at or above	93% at or above	93.15% at or above
Year 4	91% at or above	93% at or above	96% at or above	97.53% at or above
Year 5	88% at or above	88% at or above	91% at or above	92.68% at or above
Year 6	95% at or above	92% at or above	96% at or above	93.9% at or above

Bethlehem College Chapman

Reading

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

Year 1 100% **Year 2** 100% **Year 3** 100% **Year 4** 100%

Year 5 93% **Year 6** 93% **Year 7** 100% **Year 8** 100%

Writing

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

Year 1 100% **Year 2** 97% **Year 3** 100% **Year 4** 100%

Year 5 100% **Year 6** 100% **Year 7** 100% **Year 8** 100%

Mathematics

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

Year 1 100% **Year 2** 94% **Year 3** 100% **Year 4** 100%

Year 5 93% **Year 6** 86% **Year 7** 100% **Year 8** 100%

Bethlehem College – JSEC - Years 7 – 8

Maths – Numeracy Reporting

Table 1 - Year 7 Overall Maths Achievement Range, 2023-2025:

	Below Expected Range (L1B-3P)	Within Expected Range (L3A-4P):	Above Expected Range (L4A+):	At or Above Expected Range (L3A+)
Mid-Year 2023	45%	47%	8%	55%
End of Year 2023	18%	64%	18%	82%
Mid-Year 2024	32%	58%	10%	68%
End-Year 2024	8%	71%	21%	92%
Mid-Year 2025	52%	66%	7%	73%
End-Year 2025	13%	66%	21%	87%

Table 2 - Year 8 Overall Maths Achievement Range, 2023-2025

	Below expected range (L1B-3A):	Within expected range (L4B-4A):	Above expected range (L5B+):	At or Above expected range (L4B+):
Mid-Year 2023	8%	69%	23%	92%
End-Year 2023	2%	68%	30%	98%
Mid-Year 2024	14%	71%	15%	86%
End-Year 2024	7%	66%	27%	93%
Mid-Year 2025	9%	78%	13%	91%
End-Year 2025	4%	57%	39%	96%

Reading and Writing Reporting

Table 1 - Year 7 Overall Reading and Writing Achievement 2023-2025

Year 7 Achievement:	Below	Within	Above	At or Above
Reading				
Mid-Year Reading 2023	32%	64%	4%	68%
End-Year Reading 2023	11%	73%	15%	88%
Mid-Year Reading 2024	27%	68%	6%	74%
End-Year Reading 2024	14%	74%	12%	86%
Mid-Year Reading 2025	30%	64%	6%	70%
End-Year Reading 2025	19%	71%	10%	81%
Writing				
Mid-Year Writing 2023	52%	48%	0%	48%
End of Year Writing 2023	22%	76%	2%	78%
Mid-Year Writing 2024	51%	49%	0%	49%
End-Year Writing 2024	17%	82%	1%	83%
Mid-Year Writing 2025	49%	51%	0%	51%
End-Year Writing 2025	18%	80%	2%	82%

Table 2 - Year 8 Overall Reading and Writing Achievement

Year 8 Achievement:	Below	Within	Above	At or Above
Reading				
Mid-Year Reading 2023	17%	75%	8%	83%
End Year Reading 2023	8%	65%	26%	91%
Mid-Year Reading 2024	11%	75%	14%	89%
End-Year Reading 2024	6%	65%	29%	94%
Mid-Year Reading 2025	19%	63%	19%	81%
End-Year Reading 2025	13%	49%	38%	87%
Writing				
Mid-Year Writing 2023	22%	78%	0%	78%
End of Year Writing 2023	9%	89%	2%	91%
Mid-Year Writing 2024	26%	74%	0%	74%
End - Year Writing 2024	12%	86%	2%	88%
Mid - Year Writing 2025	22%	78%	0%	78%
End - Year Writing 2025	13%	87%	0%	87%

Bethlehem College – SSEC – Year 10 – 13

Bethlehem College’s 2025 NCEA results show some encouragement with an upward movement across Levels 2, 3, and University Entrance (UE). Compared with 2024, Level 2 rose from 90.1% to **94.4%**, Level 3 from 85.0% to **87.9%**, and UE from 71.3% to **75.9%**. All senior qualification rates are above national comparators (L2 73.2%, L3 71.2%, UE 51.0) and inline or just above schools in the ‘School Equity Index Group’. This could reflect strong teaching practice and improved tracking systems and teacher understanding of the need for students to ‘pass’ a course (14+ credits is the minimum). The data also highlights the continued need to push towards aspirational goals and targets: **≥90% at Level 3** and **≥80% at UE**.

Level 2 Results

Level 2 achievement strengthened, increasing to 94.4% (167/177), up 4.3 percentage points from the previous year and significantly outperforming national levels (73.2%) and Equity Index levels (86.2%) By gender, males achieved 95.0%, and females 93.8%.

Level 2 Certificate Endorsements

- **Excellence endorsements:** 15%, down compared with 2024 (20.8%).
- **Merit endorsements:** 34.1%, up from 29.9% last year.
Although endorsement rates remain competitive, Level 2 Excellence is below National Excellence (15.1%), and significantly below Equity Index Group Excellence (21.9%) meaning this is an area requiring attention. The decline may signal a need to revisit assessment design, depth of challenge, and

readiness for externals. Merit endorsement rates have increased and now sit at Equity Index Group, but this is likely to reflect the lower Excellence rate.

Level 3 Results

Level 3 performance improved to 87.9% (124/141), almost three percentage points above 2024 and just ahead of Equity Index benchmarks (85.2%). Gender patterns show males at 86.4% and females at 89.3%, indicating balanced achievement across the cohort. Continued focus on academic counselling, early identification of gaps, and appropriate course selection will be key to reaching the 90%+ target.

Level 3 Certificate Endorsements

- **Excellence endorsements:** 20.2%, is significantly up from 10.3% in 2024. This is well aligned with Equity Index Group data (19.1%)
- **Merit endorsements:** 33.1%, a small decrease from 2024 (36.8%)

The data shows us that 53.3% of students at BC Endorsed Level 3, which is commendable. We are also aligned with Equity Index Group data.

University Entrance (Year 13)

UE rose to **75.9% (107/141)**, almost 5% above 2024 and substantially higher than the national rate of 51.0%. It is also 6% higher than Equity Index group data. While this growth is encouraging, achieving the college target of 80% remains a key priority. Focused literacy support, disciplined subject selection, and tracking of students with one missing domain are recommended next-step strategies.

Literacy & Numeracy (NCEA Co-requisite)

Our Literacy & Numeracy results show strong performance: **Y11 (94.5%), Y12 (98.2%), Y13 (99.3%)** meeting the co-requisite. We have seen steady improvement in these results, and this should follow through to 2026, with the strong year 10 data from 2025.

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer

1. How have you met your obligations to provide good and safe working conditions?

Bethlehem College is committed to stewarding its people and resources (Kaitiaki) by ensuring all staff have access to safe and supportive working conditions.

Our Health and Safety framework includes a comprehensive induction process for all staff, outlining clear responsibilities for both employer and employee. Hazards and risks are identified and responded to through a robust reporting mechanism to our onsite Health and Safety Officer and Coordinator.

The Health and Safety Committee meets every three weeks to assess on site H&S needs and regularly meets with staff from various departments and entities for their feedback and input. Regular audits are conducted annually to review and improve safety practices.

Mandatory training in health and safety and emergency procedures is provided annually.

The College also provides access to an Employee Assistance Program (EAP) and in-house counselling services, supporting the spiritual, emotional, and mental health of all staff.

In the coming year, we are planning to strengthen our approach to mental and emotional health by aligning more closely with the new WorkSafe New Zealand guidance on psychosocial safety. This will support our ongoing commitment to providing a safe, supportive, and holistic work environment, and enhance our ability to identify and manage psychosocial risks across the College.

2. What is in your equal employment opportunities programme? How have you been fulfilling this programme?

The College promotes Growth in Christian Character and Community/Manaakitanga through our Equal Employment Opportunities programme, which includes

- Transparent, merit-based recruitment processes.*
- Inclusive job design and advertisement practices that reach diverse applicants.*
- Structured onboarding and induction accessible to all.*
- Ongoing in-role support and professional development for staff.*

Interview panels are diverse, and selection criteria are objective and role specific. These processes uphold equity, inclusion and our Special Christian Character.

The effectiveness of the EEO Programme is monitored by the EEO Coordinator through staff recruitment surveys and careful review of recruitment paperwork.

<p>3. How do you practise impartial selection of suitably qualified persons for appointment?</p>	<p><i>The College operates a fair and impartial appointment process, which includes:</i></p> <ul style="list-style-type: none"> • <i>Clear position descriptions and objective criteria.</i> • <i>Inclusive language in job advertisements.</i> • <i>Standardised interview questions aligned to role expectations.</i> • <i>Interview panel diversity in gender, ethnicity, and background.</i> • <i>Lead panel member training in unconscious bias.</i> <p><i>We also prioritise a respectful and timely candidate experience, providing feedback where appropriate and ensuring all hiring documentation is archived securely for transparency and future audit.</i></p> <p><i>In the coming year, we plan to strengthen this further by introducing training on recruitment and selection, cultural bias, and inclusive practice to deepen panel staff awareness and support equitable decision-making across all stages of employment.</i></p>
<p>4. How are you recognising,</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><i>The College actively partners with Māori staff and whānau in alignment with Te Tiriti o Waitangi and our strategic Growth in Serving/Whakarato. Key initiatives include:</i></p> <ul style="list-style-type: none"> • <i>Integration of tikanga Māori into staff induction (e.g. pōwhiri, mihi whakatau).</i> • <i>Provision for the articulation of whakapapa during the interview process.</i> • <i>Active participation in kapa haka, hui, and Māori education networks.</i> • <i>Targeted funding for a kapa haka tutor to uplift and teach Te Ao Māori.</i>
<p>5. How have you enhanced the abilities of individual employees?</p>	<p><i>In support of Growth in Learning/ Holistic Learning (Ako torowhanui), the College supports ongoing professional spiritual, and leadership development for all staff. This includes:</i></p> <ul style="list-style-type: none"> • <i>Individual Professional Growth Cycles (PGC) and performance appraisals.</i> • <i>Subsidised access to development opportunities.</i> • <i>Targeted mentoring for Provisionally Certified Teachers (PCTs) and new staff to the College.</i> • <i>Leadership coaching and mentoring between senior–middle and middle leaders.</i> <p><i>These initiatives foster a culture of excellence and transformation, in line with our mission to educate with wisdom and purpose.</i></p> <p><i>Staff growth is celebrated through recognition initiatives and leadership development pathways, with internal promotions and feedback data reflecting positive outcomes. Investing in our community in this way fosters a culture of transformation, aligns with our mission to grow servant-hearted leaders, and strengthens the overall resilience and capacity of the</i></p>

	<p>College. For example, a new Whanau leader, three new Deans and two teachers-in-charge of subject areas in the Secondary School have been appointed from internal applicants this year.</p>
<p>6. How are you recognising the employment requirements of women?</p>	<p>College affirms the value and dignity of all people, and promotes gender equity through:</p> <ul style="list-style-type: none"> • Gender representation across leadership roles • Flexible working practices – parental leave support, part-time roles. • Ongoing training in respectful and inclusive workplace practices. • Policies against harassment, bullying and safety in the workplace. • Access to wellbeing services including EAP and counselling. <p>These practices reflect our commitment to Community/Manaakitanga, ensuring that all staff feel safe, supported, and valued.</p>
<p>7. How are you recognising the employment requirements of persons with disabilities?</p>	<p>In alignment with Stewarding / Kaitiaki, we support the needs of persons with disabilities through:</p> <ul style="list-style-type: none"> • Consulting directly with staff requiring adjustments to ensure tailored support. • Physical accessibility provisions across the College campus. • Support for staff and visitors with sensory or mobility needs. <p>The upgrade and maintenance of facilities to assist people with disabilities is ongoing. We are committed to continual improvement in ensuring that all staff can flourish and participate fully in our community.</p>

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) program/policy. The Ministry of Education monitors these policies:

Bethlehem College operates a comprehensive EEO programme in alignment with the principles of good employer practice. The following table summarises our current state of compliance and ongoing commitments.

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?	Yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes	
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?	Yes	
Does your EEO programme/policy set priorities and objectives?	Yes	

BETHLEHEM COLLEGE

Kiwisport

For the year ended 31 December 2025

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2025 the school received total Kiwisport funding of \$42,371 (excluding GST). The funding was spent on sporting endeavours.