



**Bellevue
School**
Growing
learners for
life

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1694
Principal: Anna Meehan
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BELLEVUE SCHOOL - TAURANGA

Annual Report - For the year ended 31 December 2021

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Bellevue School - Tauranga

Statement of Responsibility

For the year ended 31 December 2021

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

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

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

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

Lara Richardson

Full Name of Presiding Member

Anna Frances Meehan

Full Name of Principal

[Signature]

Signature of Presiding Member

[Signature]

Signature of Principal

02/12/22

Date:

29.11.22

Date:

Bellevue School - Tauranga

Members of the Board

For the year ended 31 December 2021

Name	Position	How Position Gained	Term Expired/ Expires
Grant Mitchell	Presiding Member	Elected	Sep 2022
Anna Meehan	Principal ex Officio		
Jenner Ballinger Judd	Parent Representative	Elected	Sep 2022
Heather Gourlay	Parent Representative	Elected	Sep 2022
Jodie Schumacher	Parent Representative	Elected	Sep 2022
Gareth Minshall	Parent Representative	Elected	Sep 2022
Margaret-Ann St Clair	Staff Representative	Elected	Sep 2022
Lara Richardson	Presiding Member	Elected	Sep 2025
Sarah Shorter	Staff Representative	Elected	Sep 2025
Greg Bowler	Parent Representative	Elected	Sep 2025
Daniel Faris	Parent Representative	Elected	Sep 2025
Michael Roe	Parent Representative	Elected	Sep 2025
Davin Tan	Parent Representative	Elected	Sep 2025

Bellevue School - Tauranga

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,226,840	3,076,675	3,357,758
Locally Raised Funds	3	146,042	59,900	166,588
Interest Income		7,472	7,106	10,958
International Students	4	58,223	54,300	156,100
		<u>3,438,577</u>	<u>3,197,981</u>	<u>3,691,404</u>
Expenses				
Locally Raised Funds	3	17,012	-	8,863
International Students	4	59,846	71,310	98,229
Learning Resources	5	2,425,146	2,272,336	2,371,773
Administration	6	142,975	147,470	159,859
Finance		2,772	2,000	2,146
Property	7	691,824	824,499	831,031
Depreciation	12	96,262	55,750	79,362
Loss on Disposal of Property, Plant and Equipment		3,839	-	4,798
		<u>3,439,676</u>	<u>3,373,365</u>	<u>3,556,061</u>
Net Surplus / (Deficit) for the year		(1,099)	(175,384)	135,343
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(1,099)</u>	<u>(175,384)</u>	<u>135,343</u>

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

Bellevue School - Tauranga

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		681,666	681,666	532,558
Total comprehensive revenue and expense for the year		(1,099)	(175,384)	135,343
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	13,765
Equity at 31 December		680,567	506,282	681,666
Retained Earnings		680,567	506,282	681,666
Equity at 31 December		680,567	506,282	681,666

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.

Bellevue School - Tauranga

Statement of Financial Position

As at 31 December 2021

		2021	2021	2020
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	359,932	187,033	311,417
Accounts Receivable	9	163,860	165,222	165,222
GST Receivable		3,781	-	-
Prepayments		15,250	10,726	10,726
Inventories	10	3,194	1,929	1,929
Investments	11	225,757	245,350	245,351
		771,774	610,260	734,645
Current Liabilities				
GST Payable		-	268	268
Accounts Payable	13	232,613	239,988	239,989
Revenue Received in Advance	14	510	47,854	47,854
Painting Contract Liability	16	14,043	35,727	35,727
Finance Lease Liability	17	16,565	15,548	15,548
Funds held for Capital Works Projects	18	93,957	12,720	12,720
		357,688	352,105	352,106
Working Capital Surplus/(Deficit)		414,086	258,155	382,539
Non-current Assets				
Investments	11	202,581	175,783	175,783
Property, Plant and Equipment	12	192,454	193,429	244,429
		395,035	369,212	420,212
Non-current Liabilities				
Provision for Cyclical Maintenance	15	119,483	80,000	80,000
Painting Contract Liability	16	-	13,047	13,047
Finance Lease Liability	17	9,071	28,038	28,038
		128,554	121,085	121,085
Net Assets		680,567	506,282	681,666
Equity		680,567	506,282	681,666

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

Bellevue School - Tauranga

Statement of Cash Flows

For the year ended 31 December 2021

		2021	2021	2020
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		753,052	508,391	789,475
Locally Raised Funds		162,100	59,900	161,304
International Students		11,307	54,300	68,101
Goods and Services Tax (net)		(4,049)	-	6,042
Payments to Employees		(521,015)	(354,541)	(526,726)
Payments to Suppliers		(364,176)	(394,790)	(350,459)
Interest Paid		-	-	(2,146)
Interest Received		7,683	7,106	11,691
Net cash from/(to) Operating Activities		44,902	(119,634)	157,282
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(27,658)	(4,750)	(48,490)
Purchase of Investments		(7,204)	-	(11,473)
Net cash (to)/from Investing Activities		(34,862)	(4,750)	(59,963)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	13,765
Finance Lease Payments		(11,166)	-	(15,782)
Painting Contract Payments		(34,731)	-	(29,899)
Funds Administered on Behalf of Third Parties		84,372	-	(5,576)
Net cash from/(to) Financing Activities		38,475	-	(37,492)
Net increase/(decrease) in cash and cash equivalents		48,515	(124,384)	59,827
Cash and cash equivalents at the beginning of the year	8	311,417	311,417	251,590
Cash and cash equivalents at the end of the year	8	359,932	187,033	311,417

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

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

Bellevue School - Tauranga

Notes to the Financial Statements

For the year ended 31 December 2021

1. Statement of Accounting Policies

1.1. Reporting Entity

Bellevue School - Tauranga (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.

1.2. Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 15.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

1.3. 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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of 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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

1.4. 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.

1.5. 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.

1.6. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

1.7. Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

1.8. Investments

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

1.9. Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
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

1.10. Impairment of property, plant and equipment and intangible assets

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

Non cash generating assets

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

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

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

The reversal of an impairment loss is recognised in the surplus or deficit.

1.11. 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.

1.12. Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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.

1.13. Revenue Received in Advance

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

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

1.14. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

1.15. Financial Instruments

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

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

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

1.16. Borrowings

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

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

1.17. 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.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	646,566	402,824	649,983
Teachers' Salaries Grants	1,994,766	1,974,785	1,974,785
Use of Land and Buildings Grants	471,498	593,499	593,499
Other MoE Grants	114,010	105,567	139,491
	<u>3,226,840</u>	<u>3,076,675</u>	<u>3,357,758</u>

The School has opted in to the donations scheme for this year. Total amount received was \$56,400 (2020: \$62,250).

3. Locally Raised Funds

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

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	33,742	58,400	35,262
Trading	3,158	-	3,768
Fundraising & Community Grants	-	-	2,482
Other Revenue	109,142	1,500	125,076
	<u>146,042</u>	<u>59,900</u>	<u>166,588</u>
Expenses			
Extra Curricular Activities Costs	8,803	-	7,922
Trading	6,975	-	941
Fundraising & Community Grant Costs	1,234	-	-
	<u>17,012</u>	<u>-</u>	<u>8,863</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>129,030</u>	<u>59,900</u>	<u>157,725</u>

4. International Student Revenue and Expenses

	2021	2021	2020
	Actual	Budget	Actual
	Number	(Unaudited)	Number
International Student Roll	5	5	14
	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
International Student Fees	58,223	54,300	156,100
Expenses			
Student Recruitment	7,930	14,650	24,091
Employee Benefit - Salaries	46,987	51,300	64,776
Other Expenses	4,929	5,360	9,362
	<u>59,846</u>	<u>71,310</u>	<u>98,229</u>
<i>(Deficit)/ Surplus for the year International Students</i>	<u>(1,623)</u>	<u>(17,010)</u>	<u>57,871</u>

5. Learning Resources

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	71,306	80,410	60,875
Information and Communication Technology	16,923	34,400	15,813
Library Resources	1,528	1,500	2,377
Employee Benefits - Salaries	2,327,609	2,146,026	2,284,153
Staff Development	7,780	10,000	8,555
	<u>2,425,146</u>	<u>2,272,336</u>	<u>2,371,773</u>

6. Administration

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	6,120	5,850	5,464
Board Fees	3,500	3,200	2,360
Board Expenses	9,286	10,550	11,427
Communication	3,835	4,400	4,249
Consumables	12,269	18,050	5,532
Other	15,264	7,520	11,380
Employee Benefits - Salaries	77,272	81,000	111,847
Insurance	6,437	8,900	7,600
Service Providers, Contractors and Consultancy	8,992	8,000	-
	<u>142,975</u>	<u>147,470</u>	<u>159,859</u>

7. Property

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	8,023	8,300	9,943
Consultancy and Contract Services	30,493	32,500	78,089
Cyclical Maintenance Provision	52,000	-	13,559
Grounds	18,113	14,350	8,177
Heat, Light and Water	30,884	30,750	29,757
Rates	7,826	8,500	7,928
Repairs and Maintenance	18,289	81,600	33,265
Use of Land and Buildings	471,498	593,499	593,499
Security	7,691	4,000	3,644
Employee Benefits - Salaries	47,007	51,000	53,170
	<u>691,824</u>	<u>824,499</u>	<u>831,031</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, the use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	359,932	187,033	311,417
Cash and cash equivalents for Statement of Cash Flows	<u>359,932</u>	<u>187,033</u>	<u>311,417</u>

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

Of the \$359,932 Cash and Cash Equivalents, \$102,690 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

9. Accounts Receivable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	1,928	18,414	18,414
Receivables from the Ministry of Education	276	-	-
Interest Receivable	739	950	950
Teacher Salaries Grant Receivable	160,917	145,858	145,858
	<u>163,860</u>	<u>165,222</u>	<u>165,222</u>
Receivables from Exchange Transactions	2,667	19,364	19,364
Receivables from Non-Exchange Transactions	161,193	145,858	145,858
	<u>163,860</u>	<u>165,222</u>	<u>165,222</u>

10. Inventories

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	3,194	1,929	1,929
	<u>3,194</u>	<u>1,929</u>	<u>1,929</u>

11. Investments

The School's investment activities are classified as follows:

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	225,757	245,350	245,351
Non-current Asset			
Long-term Bank Deposits	202,581	175,783	175,783
Total Investments	<u>428,338</u>	<u>421,133</u>	<u>421,134</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2021						
Buildings	29,699	13,171	-	-	(5,196)	37,674
Furniture and Equipment	89,474	26,888	-	-	(30,602)	85,760
Information and Communication Technology	25,536	3,889	(532)	-	(12,209)	16,684
Textbooks	26,891	-	-	-	(16,162)	10,729
Leased Assets	40,840	-	-	-	(27,821)	13,019
Library Resources	31,989	4,778	(3,907)	-	(4,272)	28,588
Balance at 31 December 2021	<u>244,429</u>	<u>48,726</u>	<u>(4,439)</u>	<u>-</u>	<u>(96,262)</u>	<u>192,454</u>

The net carrying value of equipment held under a finance lease is \$13,019 (2020: \$40,840)

	2021	2021	2021	2020	2020	2020
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings	132,227	(94,553)	37,674	119,056	(89,357)	29,699
Furniture and Equipment	229,363	(143,603)	85,760	202,475	(113,001)	89,474
Information and Communication Technology	129,041	(112,357)	16,684	128,020	(102,484)	25,536
Textbooks	48,492	(37,763)	10,729	48,492	(21,601)	26,891
Leased Assets	94,046	(81,027)	13,019	94,046	(53,206)	40,840
Library Resources	121,069	(92,481)	28,588	132,472	(100,483)	31,989
Balance at 31 December	<u>754,238</u>	<u>(561,784)</u>	<u>192,454</u>	<u>724,561</u>	<u>(480,132)</u>	<u>244,429</u>

13. Accounts Payable

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	52,177	41,966	41,966
Accruals	4,920	20,660	20,660
Employee Entitlements - Salaries	165,706	168,441	168,441
Employee Entitlements - Leave Accrual	9,810	8,921	8,922
	<u>232,613</u>	<u>239,988</u>	<u>239,989</u>
Payables for Exchange Transactions	232,613	239,988	239,989
	<u>232,613</u>	<u>239,988</u>	<u>239,989</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2021	2021	2020
	Actual	Budget	Actual
	\$	(Unaudited)	\$
International Student Fees in Advance	-	46,916	46,916
Other Revenue in Advance	510	938	938
	<u>510</u>	<u>47,854</u>	<u>47,854</u>

15. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	80,000	80,000	60,750
Increase/ (decrease) to the Provision During the Year	30,750	-	19,250
Adjustment to the Provision	21,250	-	-
Use of the Provision During the Year	(12,517)	-	-
Provision at the End of the Year	119,483	80,000	80,000
Cyclical Maintenance - Term	119,483	80,000	80,000
	119,483	80,000	80,000

16. Painting Contract Liability

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Due within one year	14,043	35,727	35,727
Due after one year	-	13,047	13,047
	14,043	48,774	48,774

In 2015 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$18,657. In 2018 the Board signed an additional agreement with Programmed Maintenance Services Ltd for an agreed programme of work covering a five year period, for interior painting of selected blocks on site. There was a repaint of the Administration and Library interior in 2018. The agreement has an annual commitment of \$17,070. The combined liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	17,380	18,184	18,184
Later than One Year and no Later than Five Years	9,173	29,552	29,552
Future Finance Charges	(917)	(4,150)	(4,150)
	25,636	43,586	43,586
Represented by:			
Finance lease liability - Current	16,565	15,548	15,548
Finance lease liability - Term	9,071	28,038	28,038
	25,636	43,586	43,586

18. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Admin Renovations	11,933	-	(16,321)	-	(4,388)
LSC Dental Clinic Upgrade	6,712	-	-	-	6,712
Carpet Renewal	(2,250)	-	-	-	(2,250)
Skylight Replacement Admin	(3,675)	-	-	-	(3,675)
Astroturf - 229635	-	40,275	(1,375)	-	38,900
Swimming Pool - 229632	-	27,000	-	-	27,000
Resource Room - 229906	-	25,355	(27,643)	-	(2,288)
Admin Kitchen - 229634	-	38,815	(2,025)	-	36,790
Hall Upgrade - 233764	-	-	(2,844)	-	(2,844)
Totals	12,720	131,445	(50,208)	-	93,957

Represented by:

Funds Held on Behalf of the Ministry of Education	102,764
Funds Due from the Ministry of Education	(8,807)
	93,957

2020	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Renovations	-	13,708	(1,775)	-	11,933
Toilet Flooring Upgrade	473	-	-	(473)	-
LSC Dental Clinic Upgrade	-	64,151	(57,439)	-	6,712
Carpet Renewal	5,519	-	(7,769)	-	(2,250)
Skylight Replacement Admin	4,062	-	(8,210)	473	(3,675)
Totals	10,054	77,859	(75,193)	-	12,720

19. 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.

20. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	3,500	2,360
<i>Leadership Team</i>		
Remuneration	273,069	337,780
Full-time equivalent members	2.20	3.00
Total key management personnel remuneration	276,569	340,140

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

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	0 - 0	0 - 0

Other Employees

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

Remuneration \$000	2021 FTE Number	2020 FTE Number
100 - 110	4.00	2.00
	4.00	2.00

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

21. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$ -	\$ -
Number of People	-	-

22. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

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

23. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into the following contract agreements for capital works.

(a) The Admin Skylight project is now complete and was fully funded by the Ministry of Education. A final amount of \$3,675 is yet to be reimbursed to the school.

(b) Five SIP contracts are underway in the school to be completed in 2021 and will be fully funded by the Ministry of Education. These are for Astroturf, Swimming Pool upgrade, Resource Room upgrade, Staffroom Kitchen upgrade and Hall upgrade. \$131,445 has been received to date and \$33,887 has been spent.

(Capital commitments in relation to Ministry projects at 31 December 2020: nil)

(b) Operating Commitments

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

(Operating commitments at 31 December 2020: nil)

24. Financial Instruments

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

Financial assets measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	359,932	187,033	311,417
Receivables	163,860	165,222	165,222
Investments - Term Deposits	428,338	421,133	421,134
Total Financial assets measured at amortised cost	952,130	773,388	897,773

Financial liabilities measured at amortised cost

Payables	232,613	239,988	239,989
Finance Leases	25,636	43,586	43,586
Painting Contract Liability	14,043	48,774	48,774
Total Financial liabilities measured at amortised Cost	272,292	332,348	332,349

25. Events After Balance Date

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

26. COVID 19 Pandemic on going implications

Impact of Covid-19

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

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

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

Impact on operations

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

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

Reduction in locally raised funds

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

Increased Remote learning additional costs

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

Reduction in International students

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

Impact on staffing

Any other impacts affecting your school. The covid pandemic has had an impact by reducing our staffing by 1 from 5 November 2021 to 27 Jan 2022 and reducing our staffing by 2 from 15 November 2021 ongoing. We currently have one staff member on sabbatical and one staff member on sick leave. We have had to employ fixed term relief staff to cover these teacher absences.

27. New Service Provider

Bellevue School - Tauranga changed financial service provider in 2021 and, due to this change, some prior year figures may not be directly comparable.

Independent Auditor's Report

To the Readers of Bellevue School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Bellevue School (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 3 to 18, that comprise the statement of financial position as at 31 December 2021, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 1 February 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

ACCOUNTANTS & ADVISORS

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

William Buck Audit (NZ) Limited

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1-2 and pages 22 to 41, 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



School Name:	Bellevue School, Tauranga	School Number:	1694
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Strategic Aim:	<p>At Bellevue School we aim to:</p> <p>Maintain an emotionally supportive environment where children can build on previous knowledge and work at their own level</p> <p>Provide children with learner-centred programmes; fostering personalised learning, challenging their curiosity and promoting creativity</p> <p>Respect cultural diversity and honour Te Tiriti o Waitangi by building a sense of identity, actively protecting and preserving the Māori language and connecting the culture of the community and whānau.</p> <p>Have a shared responsibility towards further learning that is paramount for children, teachers, parents and the community.</p>												
Annual Aim:	<p>1a Accelerate the learning of those at risk of not achieving, in Reading, Writing and Mathematics</p> <p>1b Increase the number of students achieving at or above curriculum levels in Reading, Writing and Mathematics</p>												
Target:	<p><u>Specific 2021 Student Performance Goals</u></p> <p>At least 85% of all students to achieve at or above their appropriate level in the New Zealand Curriculum in Writing.</p> <p>Ensure that 85% of Maori students will show expected progress and are achieving at or above curriculum levels.</p> <p>All students who are of concern, will be identified, monitored and targeted interventions will be put in place.</p>												
Baseline Data:	<p>End of Year 2020 Writing Data:</p> <table><tr><td>Junior</td><td>Middle</td><td>Senior</td><td>Jnr Mont</td><td>Senior Mont</td><td>Overall</td></tr><tr><td>84%</td><td>58%</td><td>50%</td><td>63%</td><td>65%</td><td>64%</td></tr></table>	Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall	84%	58%	50%	63%	65%	64%
Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall								
84%	58%	50%	63%	65%	64%								

Actions

What did we do?

Staff PLD in writing was a focus in 2021.

Continued to ensure support through our Literacy Team Leaders.

Teachers undertook PLD around how to use data to inform planning.

Development of expectations for teaching and learning to ensure consistency across the school.

We delved into the Structured Literacy approach - specifically spelling for Middle and Senior School and Phonemic awareness for the Junior school.

Professional learning and development of some staff in structured literacy practices.

Reviewed our writing progressions and started to use them to set goals and to inform next steps.

Continued shared understanding from all staff of a year's progress for a year's input, and collection of data to show this progress.

Continued moderation within teams and whole staff, where teachers develop a shared concept of a year's progress across the curriculum.

Continued emphasis on oral language in the early years.

Continue developing a greater knowledge of Learning through Play for smoother transitions to school.

CoL Achievement Challenge: Oral Language - To raise O/L competence and 'Readiness to Learn' by strengthening teachers knowledge and practice

Continued targeting of all students who are working below and not making expected progress within the classroom - close tracking and monitoring by classroom teachers and leadership team.

Explicit group teaching for ALL students

Regular contact between teachers, parents / whanau and target students.

Outcomes <i>What happened?</i>
End of Year 2021 Writing Data:

	Writing	
	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)
Whole School	66%	243/367
Mainstream	76%	199/263
Montessori	42%	44/104
Boys	62%	114/183
Girls	70%	129/184
Maori boys	74%	23/31
Maori girls	71%	22/31
Pasifika boys	80%	4/5
Pasifika girls	43%	3/7
Asian boys	77%	10/13
Asian girls	72%	13/18

Mainstream

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
Y0	0%	0%	100% (17)	0%	8% (17)
Y1	0%	49% (19)	51% (20)	0%	19% (39)
Y2	0%	0%	92% (33)	8% (3)	17% (36)
Y3	7% (2)	13% (4)	77% (23)	3% (1)	14% (30)
Y4	2% (1)	11% (5)	82% (36)	5% (2)	21% (44)
Y5	16% (7)	27% (12)	52% (23)	5% (2)	21% (44)
Total pupils	5% (10)	19% (40)	72% (152)	4% (8)	(210)

Montessori

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
Y1	0%	100% (11)	0%	0%	14% (11)
Y2	0%	25% (3)	58% (7)	17% (2)	15% (12)
Y3	9% (2)	22% (5)	70% (16)	0%	29% (23)
Y4	19% (4)	57% (12)	24% (5)	0%	27% (21)
Y5	80% (8)	10% (1)	10% (1)	0%	13% (10)

Y6	0%	0%	100% (1)	0%	1% (1)
Total pupils	18% (14)	41% (32)	38% (30)	3% (2)	(78)

Analysis

In 2021, there was a 2% overall improvement in the attainment of Bellevue children in Writing.

The achievement of boys is below that of girls by 8%. This is an improvement since last year (20% difference).

Writing continues to be an area of need, which aligns with most other schools in New Zealand. PLD in writing will continue in 2022 as a minor, but ongoing focus. Specifically, the use of progressions and implementation of structured literacy practices.

Maori students are achieving higher than non Maori students. This is very pleasing.

Year 5 Mainstream and Year 3, 4 and 5 Montessori learners are a cause for concern.

Reasons for the variance

Why did it happen?

The introduction of writing progressions to ensure consistency and knowledge of the NZ curriculum.

Teachers are not familiar with recent developments in thinking around best practice in writing pedagogy, specifically Structured Literacy.

Evaluation

Where to next?

Expectations for Teaching and Learning for Writing in Mainstream and Montessori will be a focus in 2022.

An emphasis on the engagement and motivation of boys.

Professional learning and development of some staff in structured literacy practices.

Staff development on how to accelerate low achieving students.

Use Learning Progressions to set goals and to inform next steps.

Continued shared understanding from all staff of a year's progress for a year's input, and collection of data to show this progress.

Continued moderation within teams and whole staff, where teachers develop a shared concept of a year's progress across the curriculum.

Continued emphasis on oral language in the early years.

Continue developing a greater knowledge of Learning through Play for smoother transitions to school.

Upskill all Team Leaders in data analysis and the leading of data conversations.

Planning for next year:

- Continued monitoring and tracking of all students who are not making expected progress and / or who are not achieving at the expected curriculum level.
- Targets from 2021 data have been identified. These students will be monitored and tracked closely through regular dialogue and TAI to ensure that teachers are continually reflecting on the teaching and learning of these students.
- Face to face (Kānohi ki te kanoahi) meetings with parents and Whānau.
- A shared understanding and emphasis on expectations for Teaching and Learning for Writing in Mainstream and Montessori.

Specific 2022 Student Performance Goals

- At least 85% of all students to achieve at or above their appropriate level in the New Zealand Curriculum in Writing.
- Ensure that Maori students are making at least expected progress and are achieving at or above curriculum levels.



School Name:	Bellevue School, Tauranga	School Number:	1694
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Strategic Aim:	<p><u>At Bellevue School we aim to:</u></p> <p>Maintain an emotionally supportive environment where children can build on previous knowledge and work at their own level</p> <p>Provide children with learner-centred programmes; fostering personalised learning, challenging their curiosity and promoting creativity</p> <p>Respect cultural diversity and honour Te Tiriti o Waitangi by building a sense of identity, actively protecting and preserving the Māori language and connecting the culture of the community and whānau.</p> <p>Have a shared responsibility towards further learning that is paramount for children, teachers, parents and the community.</p>												
Annual Aim:	<p>1a Accelerate the learning of those at risk of not achieving, in Reading, Writing and Mathematics</p> <p>1b Increase the number of students achieving at or above curriculum levels in Reading, Writing and Mathematics</p>												
Target:	<p><u>Specific 2021 Student Performance Goals</u></p> <p>At least 85% of all students to achieve at or above their appropriate level in the New Zealand Curriculum in Maths.</p> <p>Ensure that 85% of Maori students will show expected progress and are achieving at or above curriculum levels.</p> <p>All students who are of concern, will be identified, monitored and targeted interventions will be put in place.</p>												
Baseline Data:	<p>End of Year 2020 Mathematics Data:</p> <table><tr><td>Junior</td><td>Middle</td><td>Senior</td><td>Jnr Mont</td><td>Senior Mont</td><td>Overall</td></tr><tr><td>92%</td><td>65%</td><td>65%</td><td>87%</td><td>57%</td><td>74%</td></tr></table>	Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall	92%	65%	65%	87%	57%	74%
Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall								
92%	65%	65%	87%	57%	74%								

Actions <i>What did we do?</i>			
<p>Reviewed our maths progressions and started to use them to set goals and to inform next steps.</p> <p>Shared understanding from all staff of a year's progress for a year's input, and collection of data to show this progress.</p> <p>Continued moderation within teams and whole staff, where teachers develop a shared concept of a year's progress across the curriculum.</p> <p>Continue developing a greater knowledge of Te Whariki curriculum and Learning through Play for smoother transitions to school, making links to Numeracy through play.</p> <p>Continued targeting of all students who are working below and not making expected progress within the classroom - close tracking and monitoring by classroom teachers and leadership team.</p> <p>Explicit group teaching for ALL students</p> <p>Regular contact between teachers, parents / whanau and target students.</p>			

Outcomes

What happened?

End of Year 2021 Maths Data:

	Maths	
	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)
Whole School	74%	271/367
Mainstream	78%	206/263
Montessori	63%	65/104
Boys	81%	148/183
Girls	67%	123/184
Maori boys	77%	24/31
Maori girls	65%	20/31
Pasifika boys	100%	5/5
Pasifika girls	57%	4/7
Asian boys	92%	12/13
Asian girls	61%	11/18

Mainstream

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
Y0	0%	0%	100% (17)	0%	8% (17)
Y1	0%	49% (19)	51% (20)	0%	19% (39)
Y2	0%	0%	78% (28)	22% (8)	17% (36)
Y3	7% (2)	3% (1)	73% (22)	17% (5)	14% (30)
Y4	2% (1)	11% (5)	64% (28)	23% (10)	21% (44)
Y5	9% (4)	23% (10)	55% (24)	14% (6)	21% (44)
Total pupils	3% (7)	17% (35)	66% (139)	14% (29)	(210)

Montessori

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
Y1	0%	91% (10)	9% (1)	0%	14% (11)
Y2	0%	17% (2)	42% (5)	42% (5)	15% (12)
Y3	4% (1)	0%	91% (21)	4% (1)	29% (23)
Y4	10% (2)	19% (4)	62% (13)	10% (2)	27% (21)
Y5	0%	70% (7)	30% (3)	0%	13% (10)

Y6	0%	100% (1)	0%	0%	1% (1)
Total pupils	4% (3)	31% (24)	55% (43)	10% (8)	(78)

Analysis

In 2021, there was no progress from 2020.

The achievement of boys is higher than that of girls. Boys outperform girls by 14%.

Maori learners in Mathematics. Maori boys are achieving higher than Maori girls. Both genders are slightly lower than the school wide average.

Year 5 Mainstream and Year 4/5 Montessori learners are a cause for concern.

Reasons for the variance ***Why did it happen?***

Teachers are not familiar with recent developments in thinking around best practice in Mathematics teaching, in particular in a 'cross strand problem solving approach'.

A new approach, that is more culturally responsive is needed to shift the data.

Evaluation ***Where to next?***

Professional learning focus on Developing Mathematical Inquiring Communities (DMIC) will be implemented in the Year 3 - 6 Mainstream classes.

Expectations for Teaching and Learning for Mathematics in Mainstream and Montessori will be a focus in 2022.

Use the Maths progressions to set goals and to inform next steps.

Shared understanding from all staff of a year's progress for a year's input, and collection of data to show this progress.

Continued moderation within teams and whole staff, where teachers develop a shared concept of a year's progress across the curriculum.

Continue developing a greater knowledge of Te Whariki curriculum and Learning through Play for smoother transitions to school, making links to Numeracy through play.

Continued targeting of all students who are working below and not making expected progress within the classroom - close tracking and monitoring by classroom teachers and leadership team.

Explicit group teaching for ALL students

Continued moderation within teams and whole staff, where teachers develop a shared concept of progress across different levels of the curriculum.

A continued focus on problem solving and mixed ability grouping using the theory and practice of 'Bobby Maths'.

Regular 'face to face' contact with teachers, parents / whanau and target students. These meetings are now timetabled into each term. Valuing student and whanau voice.

Upskill all Team Leaders in data analysis and the leading of data conversations.

Planning for next year:

- DMIC PLD for Years 3 - 6 teachers.
- Continued monitoring and tracking of all students who are not making expected progress and / or who are not achieving at the expected curriculum level.
- Targets from 2021 data have been identified. These students will be monitored and tracked closely through regular dialogue and TAI to ensure that teachers are continually reflecting on the teaching and learning of these students.
- Face to face (Kanohi ki te kanohi) meetings with parents and Whānau.

Specific 2022 Student Performance Goals

- At least 85% of all students to achieve at or above their appropriate level in the New Zealand Curriculum in Mathematics
- Ensure that Maori students are making at least expected progress and are achieving at or above curriculum levels.



School Name:	Bellevue School Tauranga	School Number:	1694
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Strategic Aim:	<p>At Bellevue School we aim to:</p> <p>Maintain an emotionally supportive environment where children can build on previous knowledge and work at their own level</p> <p>Provide children with learner-centred programmes; fostering personalised learning, challenging their curiosity and promoting creativity</p> <p>Respect cultural diversity and honour Te Tiriti o Waitangi by building a sense of identity, actively protecting and preserving the Māori language and connecting the culture of the community and whānau.</p> <p>Have a shared responsibility towards further learning that is paramount for children, teachers, parents and the community.</p>												
Annual Aim:	<p>1a Accelerate the learning of those at risk of not achieving, in Reading, Writing and Mathematics</p> <p>1b Increase the number of students achieving at or above curriculum levels in Reading, Writing and Mathematics</p>												
Target:	<p><u>Specific 2021 Student Performance Goals</u></p> <p>At least 85% of all students will achieve at or above their appropriate level in the New Zealand Curriculum in Reading.</p> <p>Ensure that 85% of Maori students will show expected progress and are achieving at or above curriculum levels.</p> <p>All students who are of concern, will be identified, monitored and targeted interventions will be put in place.</p>												
Baseline Data:	<p>End of Year 2020 Reading Achievement Data:</p> <table><tr><td>Junior</td><td>Middle</td><td>Senior</td><td>Jnr Mont</td><td>Senior Mont</td><td>Overall</td></tr><tr><td>91%</td><td>84%</td><td>69%</td><td>70%</td><td>76%</td><td>79%</td></tr></table>	Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall	91%	84%	69%	70%	76%	79%
Junior	Middle	Senior	Jnr Mont	Senior Mont	Overall								
91%	84%	69%	70%	76%	79%								

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Actions - *What did we do?*

Continued moderation within teams and whole staff, where teachers develop a shared concept of progress across different levels of the curriculum.

Continued monitoring of all students who were not making expected progress - close tracking and monitoring by classroom teachers, team leaders and Deputy Principal.

Explicit group teaching for ALL students.

Use of digital tools such as Seesaw to share learning with parents and whanau.

Continued close analysis of data with all teachers at the beginning of Term 1. Analysis and sharing of data regularly as part of Teaching As Inquiry.

A focus on the key competencies and developing the whole child.

Develop a greater knowledge of Play based learning for smoother transitions to school.

Use the Reading Progressions within the classroom and to inform next steps.

Continued emphasis on oral language in the early years.

Continue developing a greater knowledge of Te Whariki curriculum and Learning through Play for smoother transitions to school.

Reporting to all parents anniversary and interim anniversary including face to face three way conference.

Outcomes - *What happened?*

End of Year 2021

Reading

	Reading	
	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)
Whole School	80%	294/367
Mainstream	85%	233/263
Montessori	68%	71/104
Boys	79%	145/ 183
Girls	81%	149 / 184
Maori boys	81%	25/31
Maori girls	81%	25/31
Pasifika boys	100%	5/5
Pasifika girls	57%	4/7
Asian boys	77%	10/13
Asian girls	78%	14/18

Mainstream

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
<u>Y0</u>	<u>0%</u>	<u>0%</u>	<u>100% (17)</u>	<u>0%</u>	<u>8% (17)</u>
<u>Y1</u>	<u>0%</u>	<u>49% (19)</u>	<u>51% (20)</u>	<u>0%</u>	<u>19% (39)</u>
<u>Y2</u>	<u>0%</u>	<u>0%</u>	<u>72% (26)</u>	<u>28% (10)</u>	<u>17% (36)</u>
<u>Y3</u>	<u>10% (3)</u>	<u>0%</u>	<u>77% (23)</u>	<u>13% (4)</u>	<u>14% (30)</u>
<u>Y4</u>	<u>2% (1)</u>	<u>7% (3)</u>	<u>75% (33)</u>	<u>16% (7)</u>	<u>21% (44)</u>
<u>Y5</u>	<u>9% (4)</u>	<u>9% (4)</u>	<u>70% (31)</u>	<u>11% (5)</u>	<u>21% (44)</u>
<u>Total pupils</u>	<u>4% (8)</u>	<u>12% (26)</u>	<u>71% (150)</u>	<u>12% (26)</u>	<u>(210)</u>

Montessori

	<u>Well Below</u>	<u>Below</u>	<u>At</u>	<u>Above</u>	<u>Total Pupils</u>
<u>Y1</u>	<u>0%</u>	<u>100% (11)</u>	<u>0%</u>	<u>0%</u>	<u>14% (11)</u>
<u>Y2</u>	<u>0%</u>	<u>25% (3)</u>	<u>25% (3)</u>	<u>50% (6)</u>	<u>15% (12)</u>
<u>Y3</u>	<u>13% (3)</u>	<u>9% (2)</u>	<u>70% (16)</u>	<u>9% (2)</u>	<u>29% (23)</u>
<u>Y4</u>	<u>0%</u>	<u>5% (1)</u>	<u>71% (15)</u>	<u>24% (5)</u>	<u>27% (21)</u>
<u>Y5</u>	<u>30% (3)</u>	<u>30% (3)</u>	<u>30% (3)</u>	<u>10% (1)</u>	<u>13% (10)</u>
<u>Y6</u>	<u>0%</u>	<u>0%</u>	<u>100% (1)</u>	<u>0%</u>	<u>1% (1)</u>

<u>Total pupils</u>	<u>8% (6)</u>	<u>26% (20)</u>	<u>49% (38)</u>	<u>18% (14)</u>	<u>(78)</u>
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Analysis

In 2021, there was minimal (1%) overall improvement in the attainment of Bellevue children in Reading.

The achievement of boys is slightly below that of girls by 2%.

Maori students are achieving similarly to non Maori students. This is very pleasing.

Year 5 Montessori learners are a cause for concern.

Reasons for the variance - *Why did it happen?*

A factor in the expected progress in Reading of students after two years of school has been the implementation of play and oral language in the junior area of our school.

An increasing focus on the Hauora/wellbeing of our students. We believe that this is underpinned by strong positive relationships.

Teaching as Inquiry was prioritised as Professional Learning and TAI discussions were held regularly in team meetings. Inquiring into our own practice is making a difference on student learning and teacher practice.

Data is used on a regular basis to inform strengths and next steps for the learner and for the teacher.

Current interventions supporting the classroom teacher - Steps Web, Yolanda Soryl, ESOL.

Continued Teacher Aide support within classrooms for teachers (based on data). An expectation that teachers take the 'at risk' group and teacher aides work with the more capable students.

Evaluation - *Where to next?*

Use the Learning Progressions on HERO to set goals and to inform next steps.

Continued shared understanding from all staff of a year's progress for a year's input, and collection of data to show this progress.

Continued moderation within teams and whole staff, where teachers develop a shared concept of a year's progress across the curriculum.

Continued emphasis on oral language in the early years.

Continue developing a greater knowledge of Learning through Play for smoother transitions to school.

Upskill all Team Leaders in data analysis and the leading of data conversations.

Develop our knowledge, through observation, of learner readiness for school.

Continue current interventions supporting the classroom teacher - Steps Web, ESOL, Better Start Literacy.

Planning for next year:

- Continued monitoring and tracking of all students who are not making expected progress and / or who are not achieving at the expected curriculum level.
- Targets from 2021 data have been identified. These students will be monitored and tracked closely through regular dialogue and TAI to ensure that teachers are continually reflecting on the teaching and learning of these students.
- Face to face (Kanohi ki te kanohi) meetings with parents and Whānau for students of concern each term.

Specific 2022 Student Performance Goals

- At least 85% of all students achieving at or above their appropriate level in the New Zealand Curriculum in Reading.