



**Bellevue
School**
Growing
Learners for
Life

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1694
Principal:	Anna Meehan
School Address:	20 Princess Road, Bellevue, Tauranga
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BELLEVUE SCHOOL - TAURANGA

Annual Report - For the year ended 31 December 2022

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Bellevue School - Tauranga

Statement of Responsibility

For the year ended 31 December 2022

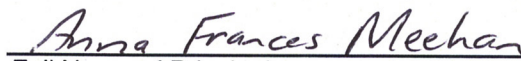
The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

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.

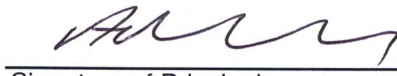
It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the School.

☒ The School's 2022 financial statements are authorised for issue by the Board.


Full Name of Presiding Member


Full Name of Principal


Signature of Presiding Member


Signature of Principal

17.7.23
Date:

17.7.23
Date:

Bellevue School - Tauranga

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expired/ Expires
Lara Richardson	Presiding Member	Elected	Sep 2025
Grant Mitchell	Presiding Member	Elected	Sep 2022
Anna Meehan	Principal	ex Officio	
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
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

Bellevue School - Tauranga

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,179,500	3,210,551	3,226,840
Locally Raised Funds	3	117,182	13,590	204,265
Interest Income		12,158	5,488	7,472
		<u>3,308,840</u>	<u>3,229,629</u>	<u>3,438,577</u>
Expenses				
Locally Raised Funds	3	19,804	2,000	76,858
Learning Resources	4	2,362,549	2,368,530	2,521,408
Administration	5	189,679	151,326	142,975
Finance		815	1,400	2,772
Property	6	755,066	772,688	691,824
Other Expenses	7	9,965	-	-
Loss on Disposal of Property, Plant and Equipment		1,938	-	3,839
		<u>3,339,816</u>	<u>3,295,944</u>	<u>3,439,676</u>
Net (Deficit)/Surplus for the year		(30,976)	(66,315)	(1,099)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>(30,976)</u>	<u>(66,315)</u>	<u>(1,099)</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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		680,567	680,567	681,666
Total comprehensive revenue and expense for the year		(30,976)	(66,315)	(1,099)
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		1,875	-	-
Equity at 31 December		651,466	614,252	680,567
Accumulated comprehensive revenue and expense		651,466	614,252	680,567
Equity at 31 December		651,466	614,252	680,567

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 2022

		2022	2022	2021
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Current Assets				
Cash and Cash Equivalents	8	232,589	313,556	359,932
Accounts Receivable	9	177,937	163,860	163,860
GST Receivable		7,707	3,781	3,781
Prepayments		16,455	15,250	15,250
Inventories	10	400	3,194	3,194
Investments	11	391,455	225,757	225,757
Funds Receivable for Capital Works Projects	18	44,770	15,445	15,445
		<u>871,313</u>	<u>740,843</u>	<u>787,219</u>
Current Liabilities				
Accounts Payable	13	183,507	232,613	232,613
Revenue Received in Advance	14	585	510	510
Painting Contract Liability	16	-	996	14,043
Finance Lease Liability	17	10,008	16,565	16,565
Funds held for Capital Works Projects	18	97,724	109,402	109,402
		<u>291,824</u>	<u>360,086</u>	<u>373,133</u>
Working Capital Surplus/(Deficit)		579,489	380,757	414,086
Non-current Assets				
Investments	11	46,055	202,581	202,581
Property, Plant and Equipment	12	168,362	159,468	192,454
		<u>214,417</u>	<u>362,049</u>	<u>395,035</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	133,773	119,483	119,483
Finance Lease Liability	17	8,667	9,071	9,071
		<u>142,440</u>	<u>128,554</u>	<u>128,554</u>
Net Assets		<u>651,466</u>	<u>614,252</u>	<u>680,567</u>
Equity		<u>651,466</u>	<u>614,252</u>	<u>680,567</u>

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 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		833,689	642,267	753,052
Locally Raised Funds		62,990	13,590	162,100
International Students		31,052	-	11,307
Goods and Services Tax (net)		(3,926)	-	(4,049)
Payments to Employees		(550,535)	(395,187)	(521,015)
Payments to Suppliers		(408,555)	(281,367)	(364,176)
Interest Received		11,743	5,488	7,683
Net cash (to)/from Operating Activities		(23,542)	(15,209)	44,902
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(30,862)	(18,120)	(27,658)
Sale of Investments		(9,172)	-	(7,204)
Net cash from/(to) Investing Activities		(40,034)	(18,120)	(34,862)
Cash flows from Financing Activities				
Furniture and Equipment Grant		1,875	-	-
Finance Lease Payments		(12,509)	-	(11,166)
Painting Contract Payments		(14,043)	(13,047)	(34,731)
Funds Administered on Behalf of Third Parties		(39,090)	-	84,372
Net cash (to)/from Financing Activities		(63,767)	(13,047)	38,475
Net increase/(decrease) in cash and cash equivalents		(127,343)	(46,376)	48,515
Cash and cash equivalents at the beginning of the year	8	359,932	359,932	311,417
Cash and cash equivalents at the end of the year	8	232,589	313,556	359,932

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 2022

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 statements have been prepared for the period 1 January 2022 to 31 December 2022 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 whole 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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance 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. 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 17. Future operating lease commitments are disclosed in note 23b.

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 to which they relate. 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 programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. 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 Crown and managed by the Ministry of Education on behalf of the Crown. 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 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 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 recognised as 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.

1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. 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.

1.6. 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.

1.7. 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.

1.8. Inventories

Inventories are consumable items held for sale and comprised of stationery, canteen 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.

1.9. 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.

1.10. 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 funded by the Board to buildings owned by the Crown or directly by the board 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 Statement of Comprehensive Revenue and Expense 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	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

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

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

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as 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 the Statement of Comprehensive Revenue and Expense.

The reversal of an impairment loss is recognised in the Statement of Comprehensive Revenue and Expense. 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.

1.12. 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.

1.13. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, 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 Statement of Comprehensive Revenue and Expense in the period in which they arise.

1.14. Revenue Received in Advance

Revenue received in advance relates to fees received from 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.

1.15. 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.

1.16. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such 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.

1.17. 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 of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.18. 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 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 investments' 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 the Statement of Comprehensive Revenue and Expense 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 the Statement of Comprehensive Revenue and Expense.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

1.19. 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.

1.20. 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.

1.21. Budget Figures

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

1.22. 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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	862,817	642,267	760,576
Teachers' Salaries Grants	1,788,875	1,974,785	1,994,766
Use of Land and Buildings Grants	510,417	593,499	471,498
Other Government Grants	17,391	-	-
	<u>3,179,500</u>	<u>3,210,551</u>	<u>3,226,840</u>

The School has opted in to the donations scheme for this year. Total amount received was \$53,100 (2021: \$56,400).

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	4,842	-	33,742
Trading	8,785	-	3,158
Fundraising & Community Grants	1,292	-	-
Other Revenue	71,211	13,590	109,142
International Student Fees	31,052	-	58,223
	<u>117,182</u>	<u>13,590</u>	<u>204,265</u>
Expenses			
Extra Curricular Activities Costs	284	2,000	8,803
Trading	6,284	-	6,975
Fundraising & Community Grant Costs	-	-	1,234
International Student - Student Recruitment	7,420	-	7,930
International Student - Employee Benefit - Salaries	2,972	-	46,987
International Student - Other Expenses	2,844	-	4,929
	<u>19,804</u>	<u>2,000</u>	<u>76,858</u>
<i>Surplus / (Deficit) for the year Locally raised funds</i>	<u>97,378</u>	<u>11,590</u>	<u>127,407</u>

During the year the School hosted 3 International students (2021:5)

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	73,491	58,850	71,306
Information and Communication Technology	16,417	15,700	16,923
Library Resources	419	500	1,528
Employee Benefits - Salaries	2,191,799	2,232,374	2,327,609
Staff Development	10,722	10,000	7,780
Depreciation	69,701	51,106	96,262
	<u>2,362,549</u>	<u>2,368,530</u>	<u>2,521,408</u>

During the year ended December 2022 the Principal travelled to Korea at a cost of \$7,420 for the purpose of recruiting new students for the school. The travel was funded from the net surplus from international student fees revenue.

5. Administration

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	6,303	7,248	6,120
Board Fees	3,460	3,240	3,500
Board Expenses	20,565	15,250	9,286
Communication	4,347	3,550	3,835
Consumables	15,653	11,350	12,269
Other	13,600	10,486	15,264
Employee Benefits - Salaries	112,005	85,598	77,272
Insurance	5,901	7,692	6,437
Service Providers, Contractors and Consultancy	7,845	6,912	8,992
	<u>189,679</u>	<u>151,326</u>	<u>142,975</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	7,023	5,000	8,023
Consultancy and Contract Services	41,041	30,000	30,493
Cyclical Maintenance Provision	14,290	-	52,000
Grounds	26,853	12,410	18,113
Heat, Light and Water	35,396	31,000	30,884
Rates	5,155	8,500	7,826
Repairs and Maintenance	49,944	36,279	18,289
Use of Land and Buildings	510,417	593,499	471,498
Security	7,438	4,000	7,691
Employee Benefits - Salaries	57,509	52,000	47,007
	<u>755,066</u>	<u>772,688</u>	<u>691,824</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. Other Expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Loss on Uncollectable Accounts Receivable	9,965	-	-
	<u>9,965</u>	<u>-</u>	<u>-</u>

8. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	232,589	313,556	359,932
Cash and Cash Equivalents for Statement of Cash Flows	<u>232,589</u>	<u>313,556</u>	<u>359,932</u>

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

Of the \$232,589 Cash and Cash Equivalents, \$97,724 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 2023 on Crown owned school buildings.

9. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	15,178	1,928	1,928
Receivables from the Ministry of Education	17,382	276	276
Interest Receivable	1,154	739	739
Teacher Salaries Grant Receivable	144,223	160,917	160,917
	<u>177,937</u>	<u>163,860</u>	<u>163,860</u>
Receivables from Exchange Transactions	16,332	2,667	2,667
Receivables from Non-Exchange Transactions	161,605	161,193	161,193
	<u>177,937</u>	<u>163,860</u>	<u>163,860</u>

10. Inventories

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	400	3,194	3,194
	<u>400</u>	<u>3,194</u>	<u>3,194</u>

11. Investments

The School's investment activities are classified as follows:

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Current Asset			
Short-term Bank Deposits	391,455	225,757	225,757
Non-current Asset			
Long-term Bank Deposits	46,055	202,581	202,581
Total Investments	437,510	428,338	428,338

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	37,674	6,598	-	-	(6,173)	38,099
Furniture and Equipment	85,760	23,489	-	-	(28,642)	80,607
Information and Communication Technology	16,684	2,903	-	-	(10,281)	9,306
Textbooks	10,729	-	-	-	(10,729)	-
Leased Assets	13,019	11,301	-	-	(9,988)	14,332
Library Resources	28,588	3,448	(2,130)	-	(3,888)	26,018
Balance at 31 December 2022	192,454	47,739	(2,130)	-	(69,701)	168,362

The net carrying value of equipment held under a finance lease is \$14,332 (2021: \$13,019)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	138,825	(100,726)	38,099	132,227	(94,553)	37,674
Furniture and Equipment	252,852	(172,245)	80,607	229,363	(143,603)	85,760
Information and Communication Technology	113,851	(104,545)	9,306	129,041	(112,357)	16,684
Textbooks	48,492	(48,492)	-	48,492	(37,763)	10,729
Leased Assets	105,347	(91,015)	14,332	94,046	(81,027)	13,019
Library Resources	115,497	(89,479)	26,018	121,069	(92,481)	28,588
Balance at 31 December	774,864	(606,502)	168,362	754,238	(561,784)	192,454

13. Accounts Payable

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Creditors	11,805	52,177	52,177
Accruals	5,103	4,920	4,920
Employee Entitlements - Salaries	155,132	165,706	165,706
Employee Entitlements - Leave Accrual	11,467	9,810	9,810
	183,507	232,613	232,613
Payables for Exchange Transactions	183,507	232,613	232,613
	183,507	232,613	232,613

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Other Revenue in Advance	585	510	510
	585	510	510

15. Provision for Cyclical Maintenance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	119,483	119,483	80,000
Increase to the Provision During the Year	24,871	-	30,750
Other Adjustments	(10,581)	-	21,250
Use of the Provision During the Year	-	-	(12,517)
Provision at the End of the Year	133,773	119,483	119,483
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	133,773	119,483	119,483
	133,773	119,483	119,483

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on recent quotes received from a painter.

16. Painting Contract Liability

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due within one year	-	996	14,043
Due after one year	-	-	-
	-	996	14,043

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:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	10,110	17,380	17,380
Later than One Year and no Later than Five Years	8,667	9,173	9,173
Future Finance Charges	(102)	(917)	(917)
	18,675	25,636	25,636
Represented by:			
Finance lease liability - Current	10,008	16,565	16,565
Finance lease liability - Non current	8,667	9,071	9,071
	18,675	25,636	25,636

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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Admin Renovations	(4,388)	1,523	-	2,865	-
LSC Dental Clinic Upgrade	6,712	-	(6,712)	-	-
Carpet Renewal	(2,250)	2,250	-	-	-
Skylight Replacement Admin	(3,675)	2,300	-	1,375	-
Astroturf - 229635	38,900	4,725	(45,178)	1,553	-
Swimming Pool - 229632	27,000	3,000	(30,669)	669	-
Resource Room - 229906	(2,288)	-	(2,165)	-	(4,453)
Admin Kitchen - 229634	36,790	-	(41,767)	-	(4,977)
Hall Upgrade - 233764	(2,844)	45,000	(7,715)	-	34,441
A,B,E,F,G,I,J Pool change Roof E Blk Deck 233765	-	-	(30,274)	-	(30,274)
All Weather Canopy 229636	-	70,621	(7,338)	-	63,283
Hall Kitchen 229975	-	40,374	(45,440)	-	(5,066)
Totals	93,957	169,793	(217,258)	6,462	52,954

Represented by:

Funds Held on Behalf of the Ministry of Education	97,724
Funds Receivable from the Ministry of Education	(44,770)

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	109,402
Funds Receivable from the Ministry of Education	(15,445)

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.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,460	3,500
<i>Leadership Team</i>		
Remuneration	260,315	273,069
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	263,775	276,569

There are six 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 Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140 - 150
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	2022 FTE Number	2021 FTE Number
100 -110	1.00	4.00
110 -120	1.00	-
	2.00	4.00

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 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:

	2022 Actual \$	2021 Actual \$
Total	-	-
Number of People	-	-

22. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: 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 2022, a contingent liability for the school may exist.

Additional funding wash up payment

The Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School has not been notified of the final wash up calculation relating to 31 December 2022. The final calculations impact on the financial statements is unable to be determined at the date of reporting.

23. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into the following contract agreements for capital works.

(a) \$35,380 contract for Resource room to be completed in 2023, which is fully funded by the Ministry of Education. \$25,355 has been received and \$29,808 has been spent on the project to balance date; and

(b) \$48,710 contract for Admin kitchen to be completed in 2023, which is fully funded by the Ministry of Education. \$38,815 has been received and \$43,792 has been spent on the project to balance date; and

(c) \$45,675 contract for Hall upgrade as agent for the Ministry of Education. This project is fully funded by the Ministry of Education and \$45,000 has been received of which \$10,559 has been spent on the project to balance date; and

(d) \$50,606 contract for Hall project (Kitchen) to be completed in 2023. This project is fully funded by the Ministry of Education. \$40,374 has been received and \$45,440 has been spent on the project to balance date; and

(e) \$79,526 contract for All Weather Canopy project. \$70,621 has been received of which \$7,338 has been spent up to date. The project has been approved by the Ministry. The Board will contribute up to \$100,000 to the project.

(Capital commitments in relation to Ministry projects at 31 December 2021: \$93,957)

(b) Operating Commitments

As at 31 December 2022 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2021: 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	232,589	313,556	359,932
Receivables	177,937	163,860	163,860
Investments - Term Deposits	437,510	428,338	428,338
Total Financial assets measured at amortised cost	848,036	905,754	952,130

Financial liabilities measured at amortised cost

Payables	183,507	232,613	232,613
Finance Leases	18,675	25,636	25,636
Painting Contract Liability	-	996	14,043
Total Financial liabilities measured at amortised Cost	202,182	259,245	272,292

25. Events After Balance Date

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

26. Comparatives

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

Independent Auditor's Report

To the Readers of Bellevue School's Financial Statements

For the Year Ended 31 December 2022

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 2022, 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 2022; 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 2 August 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.

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 of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analysis of Variance, 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:	All learners making individual progress with their needs identified through the use of learning progressions
Annual Aim:	Knowing our learners A year's progress for a year's input Identify all learners who are at risk
Target:	<p><u>Specific 2022 Student Performance Goals</u></p> <ul style="list-style-type: none"> 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.
Baseline Data:	End of Year 2021 Reading Achievement Data:

	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

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Actions - *What did we do?*

Identifying, tracking and monitoring by classroom teachers and team leaders

Explicit group teaching for ALL students.

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

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

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

Trialled Foundation Skills Progressions for New Entrants

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

Continued emphasis on oral language in the early years.5

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

Outcomes - *What happened?*

End of Year 2022

	Reading					
	Whole School		Mainstream		Montessori	
	Mid 2022	End 2022	Mid 2022	End 2022	Mid 2022	End 2022
Above	7%	11%	4%	6%	15%	27%
At	65%	69%	71%	75%	47%	51%
Towards	28%	20%	25%	19%	38%	22%

Analysis

Whole school

In 2022, 80% of students were working at expected levels. This is the same attainment when compared to 2021 data. .

Maori students: 54/75 (72%) students are achieving at or above. This is a slight drop in percentage from 2021 (81%). It has been identified that 11/13 Maori students, not achieving at expected levels, were new to Bellevue school in 2022.

Year 4-6 in Mainstream and Montessori are an area of concern.

Accelerated achievement of targeted students in structured literacy in the junior school.

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

Students arriving at Bellevue School who are working below expected levels in reading.

Reading Learning Progressions were used through Hero. This was new for teachers across the school and is a more specific measurement tool than teacher judgement.

Reading has not been a major focus of PLD in 2022.

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

Professional learning in structured literacy in the Junior school.

Evaluation - *Where to next?*

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

Progressions are used in collaboration with Students

Learning intentions and co-constructed success criteria are used

Formative assessment practices are used by the teacher in collaboration with the student: feedback / feedforward, peer and self assessment

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.

Foundation skills are used across the Junior school and identified students across the rest of the school.

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 2022 data have been identified. These students will be monitored and tracked closely through regular dialogue and coaching 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 2023 Student Performance Goals

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

2022 Analysis of Variance Reporting - Maths



School Name:	Bellevue School, Tauranga	School Number:	1694
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Strategic Aim:	All learners making individual progress with their needs identified through the use of learning progressions
Annual Aim:	Knowing our learners A year's progress for a year's input Identify all learners who are at risk
Target:	<p><u>Specific 2022 Student Performance Goals</u></p> <ul style="list-style-type: none"> 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.
Baseline Data:	End of Year 2021 Mathematics 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

Actions

<i>What did we do?</i>			
<p>Use of our maths progressions 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>Continued 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 / whānau and target students.</p>			
Outcomes <i>What happened?</i>			
<u>End of Year 2022 Maths Data:</u>			

	Maths					
	Whole School		Mainstream		Montessori	
	Mid 2022	End 2022	Mid 2022	End 2022	Mid 2022	End 2022
Above	3%	10%	2%	9%	4%	11%
At	52%	63%	54%	66%	46%	53%
Towards	45%	27%	44%	25%	50%	36%

Analysis

Whole school

In 2022, 73% of students were working at expected levels. There was a slight decrease in overall improvement in the attainment of Maths at Bellevue from 2021 (74%).

Maori students: 46/75 (61%) students are achieving at or above. This is a drop in percentage from 2021 (70%). It has been identified that 11/29 Maori students, not achieving at expected levels, were new to Bellevue school in 2022.

Year 1, 5 and 6 in Mainstream and Montessori are an area of concern.

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

Middle and Senior School teachers were learning and implementing DMIC.

Maths Learning Progressions were used through Hero. This was new for teachers across the school and is a more specific measurement tool than teacher judgement.

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

Evaluation

Where to next?

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

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

Progressions are used in collaboration with Students

Learning intentions and co-constructed success criteria are used

Formative assessment practices are used by the teacher in collaboration with the student: feedback / feedforward, peer and self assessment

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 - DMIC, ESOL

Foundation skills are used across the Junior school and identified students across the rest of the school.

Planning for next year:

DMIC PLD for Years 3 - 6 teachers. Continued understanding of recent developments in thinking around best practice in Mathematics teaching, in particular in a 'cross strand problem solving approach'.

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 2022 data have been identified. These students will be monitored and tracked closely through regular dialogue and coaching 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 2023 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.

2022 Analysis of Variance Reporting - Writing



School Name:	Bellevue School, Tauranga	School Number:	1694
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Strategic Aim:	All learners making individual progress with their needs identified through the use of learning progressions
Annual Aim:	Knowing our learners A year's progress for a year's input Identify all learners who are at risk
Target:	<p><u>Specific 2022 Student Performance Goals</u></p> <ul style="list-style-type: none"> 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.
Baseline Data:	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

Actions

What did we do?

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.

Writing Progressions of Learning were used across the year. They were unpacked across the school and revisited regularly.

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

Structured literacy PLD (Better Start Literacy) in the Junior school.

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

Continued moderation within team 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.

Explicit group teaching for ALL students

Foundation skills were trialled across the Junior school.

Outcomes

What happened?

End of Year 2022 Writing Data:

	Writing					
	Whole School		Mainstream		Montessori	
	Mid 2022	End 2022	Mid 2022	End 2022	Mid 2022	End 2022
Above	1%	5%	1%	5%	3%	8%
At	51%	64%	55%	70%	38%	43%
Towards	48%	31%	44%	25%	59%	49%

Analysis

In 2022, 69% of students working at expected levels. This is a 3% overall improvement in the attainment of Bellevue children in Writing.

Maori students: 50/75 (67%) students are achieving at or above. This is a drop in percentage from 2021 (73%). It has been identified that 11/13 Maori students, not achieving at expected levels, were new to Bellevue school in 2022

Writing continues to be an area of need, which aligns with most other schools in New Zealand. PLD in writing will continue in 2023 as a minor, but ongoing focus. Specifically, the use of progressions and implementation of structured literacy practices.

Year 1, 5 and 6 Mainstream and Montessori learners are a cause for concern.

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

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

Writing Learning Progressions were used through Hero. This was new for teachers across the school and is a more specific measurement tool than teacher judgement.

Students arriving at Bellevue School who are working below expected levels in writing.

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

Professional learning in structured literacy in the Junior school.

Evaluation

Where to next?

Foundation skills are used across the Junior school and identified students across the rest of the school.

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

Progressions are used in collaboration with Students

Learning intentions and co-constructed success criteria are used

Formative assessment practices are used by the teacher in collaboration with the student: feedback / feedforward, peer and self assessment

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.

Foundation skills are used across the Junior school and identified students across the rest of the school.

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 2022 data have been identified. These students will be monitored and tracked closely through regular dialogue and coaching 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 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.



Bellevue School

KiwiSport funding

KiwiSport is a Government funding initiative to support student's participation in organised sport.

In 2022 the school received total KiwiSport funding of \$4350.00 (GST Excl.). The funding contributed towards sporting equipment, to foster co-ordination and fundamental movement skills for all students.

Senior students (Year 5&6) participated in a beach education programme supported by the Surf Life Saving club at Omanuach.

All students continue to enjoy the success of increased funding from this initiative, across all areas of sporting endeavour. Furthermore, Bellevue School's Sports Co-ordinator provides excellent work and commitment to the task of engaging all students in sporting activities.

Statement of compliance with employment policy

Bellevue School continues to ensure that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination.

In 2022 there were no concerns or issues raised by staff or job applicants with regards to our Equal Employment Opportunities policy.