

# BELLEVUE SCHOOL

## ANNUAL REPORT



**FOR THE YEAR ENDED 31 DECEMBER 2018**

### School Directory

**Ministry Number:** 1694

**Principal:** David Bell

**School Address:** 20 Princess Road, Bellevue, TAURANGA

**School Postal Address:** 20 Princess Road, Bellevue, TAURANGA 3110

**School Phone:** 07 576 5916

**School Email:** [lknox@bellevue.school.nz](mailto:lknox@bellevue.school.nz)

### Members of the Board of Trustees

Name	Position	How Position Gained
	Chair Person	Matthew King
	Principal	ex Officio
	Secretary	Heidi Douglas
	Treasurer	Maia Ririnui
	Parent Rep	Grant Mitchell
	Parent Rep	Jenner Ballinger-Judd
	Staff Rep	Margaret-Ann St Clair

**Accountant / Service Provider:** Finance Manager, Bellevue School

# BELLEVUE SCHOOL



Annual Report - For the year ended 31 December 2018

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# Bellevue School

## Statement of Responsibility



For the year ended 31 December 2018

The Board of Trustees 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 2018 fairly reflects the financial position and operations of the school.

The School's 2018 financial statements are authorised for issue by the Board.

Matthew King

Full Name of Board Chairperson

*M. King*

Signature of Board Chairperson

pp. Maia Rivinui

BOY  
TREASURER

31/05/19.

Date:

David Edwin Bell

Full Name of Principal

*D. Bell*

Signature of Principal

31/05/19

Date:

**Bellevue School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2018



	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>				
Government Grants	2	2,987,436	2,300,531	3,004,343
Locally Raised Funds	3	201,479	35,000	203,777
Interest Earned		14,455	14,520	12,947
Gain on Sale of Property, Plant and Equipment		-	-	-
International Students	4	183,928	70,000	85,242
		<b>3,387,298</b>	<b>2,420,051</b>	<b>3,306,309</b>
<b>Expenses</b>				
Locally Raised Funds	3	85,872	5,575	41,147
International Students	4	105,868	12,500	65,521
Learning Resources	5	2,157,243	1,486,010	2,152,301
Administration	6	172,558	169,280	173,532
Finance		1,875	-	1,940
Property	7	816,456	732,063	739,479
Depreciation	8	91,332	55,000	91,653
Loss on Disposal of Property, Plant and Equipment		7,728	-	1,990
		<b>3,438,933</b>	<b>2,460,428</b>	<b>3,267,563</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>(51,635)</b>	<b>(40,377)</b>	<b>38,746</b>
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>(51,635)</b>	<b>(40,377)</b>	<b>38,746</b>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Bellevue School**  
**Statement of Changes in Net Assets/Equity**  
For the year ended 31 December 2018



	Actual 2018 \$	Budget (Unaudited) 2018 \$	Actual 2017 \$
<b>Balance at 1 January</b>	628,174	628,174	589,428
Total comprehensive revenue and expense for the year	(51,635)	(40,377)	38,746
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	6,312	-	-
<b>Equity at 31 December</b>	582,851	587,797	628,174
Retained Earnings	582,851	587,797	628,174
Reserves	-	-	-
<b>Equity at 31 December</b>	582,851	587,797	628,174

**Equity Reconciliation**

In the years when the school has a surplus the Board resolves to transfer a portion of the surplus to reserves.

The Board of Trustees has, therefore, defined three specific projects, for which the shown allocated funds have been placed 'in reserve'.

These funds are held collectively in the on call account and investments.

	IT Capital Expenditure	Modern Flexible Classroom Environment \$	MultiPurpose Building (SPAC) \$	Retained Surplus \$	Total Equity \$
<b>Opening Balance at 1 January 2018</b>	17,500	17,500	365,000	228,175	628,174
Surplus for the Year				(51,635)	(51,635)
Contribution - Furniture & Equipment Grant					0
Other Comprehensive Income					0
Transfers	(15,000)	(15,000)	30,000		0
<b>Closing Equity at 31 December 2018</b>	2,500	2,500	395,000	176,540	576,539
<b>Opening Balance at 1 January 2017</b>	25,000	25,000	260,000	279,429	589,429
Surplus for the Year				38,746	38,746
Contribution - Furniture & Equipment Grant					0
Other Comprehensive Income					0
Transfers	(7,500)	(7,500)	105,000	(90,000)	0
<b>Closing Equity at 31 December 2017</b>	17,500	17,500	365,000	228,175	628,174

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

**Bellevue School**  
**Statement of Financial Position**  
As at 31 December 2018



	Notes	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	9	226,284	133,080	250,860
Accounts Receivable	10	143,907	150,731	144,773
GST Receivable		-	-	12,418
Prepayments		11,575	9,000	16,895
Inventories	11	2,405	1,500	2,061
Investments	12	290,285	319,033	317,581
		674,457	613,344	744,590
<b>Current Liabilities</b>				
GST Payable		(1,186)	-	-
Accounts Payable	14	196,051	197,485	171,110
Revenue Received in Advance	15	91,221	35,000	126,294
Provision for Cyclical Maintenance	16	-	5,400	7,600
Painting Contract Liability - Current Portion	17	35,727	18,657	18,657
Finance Lease Liability - Current Portion	18	12,615	14,500	10,789
Funds held for Capital Works Projects	19	(4,857)	-	111,965
		329,569	271,042	446,415
<b>Working Capital Surplus/(Deficit)</b>		344,887	342,302	298,175
<b>Non-current Assets</b>				
Investments	12	105,543	-	101,719
Property, Plant and Equipment	13	242,650	309,638	309,638
		348,193	309,638	411,359
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	16	43,000	7,637	27,000
Painting Contract Liability	17	62,700	48,159	39,825
Finance Lease Liability	18	4,530	8,347	14,538
		110,230	64,143	81,363
<b>Net Assets</b>		582,851	587,797	628,174
<b>Equity</b>				
		582,851	587,797	628,174

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Bellevue School**  
**Statement of Cash Flows**  
For the year ended 31 December 2018



		2018	2018	2017
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		644,217	624,714	627,485
Locally Raised Funds		226,227	66,500	179,487
International Students		148,855	70,000	181,229
Goods and Services Tax (net)		11,232	-	12,946
Payments to Employees		(489,832)	(338,563)	(183,150)
Payments to Suppliers		(410,008)	(330,782)	(564,160)
Cyclical Maintenance Payments in the year		-	(15,000)	(23,948)
Interest Paid		(1,875)	-	(1,940)
Interest Received		15,399	14,250	11,633
Net cash from / (to) the Operating Activities		144,215	91,119	239,581
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of PPE (and Intangibles)		-	-	-
Purchase of PPE (and Intangibles)		(29,249)	(72,033)	(143,403)
Purchase of Investments		23,472	(9,033)	(126,906)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(5,777)	(81,066)	(270,310)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(10,998)	(10,221)	(7,740)
Painting contract payments		(34,134)	-	(11,006)
Funds Held for Capital Works Projects		(117,882)	(117,882)	79,010
Net cash from Financing Activities		(163,014)	(128,103)	60,264
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(24,575)</b>	<b>(117,780)</b>	<b>29,533</b>
Cash and cash equivalents at the beginning of the year	9	250,860	250,860	221,327
<b>Cash and cash equivalents at the end of the year</b>	<b>9</b>	<b>226,284</b>	<b>133,080</b>	<b>250,860</b>

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 Cash Flow Statement should be read in conjunction with the accompanying notes.



# Bellevue School

## Notes to the Financial Statements

### For the year ended 31 December 2018



#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Kiwi Park School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial reports have been prepared for the period 1 January 2018 to 31 December 2018 and in accordance with the requirements of the Public Finance Act 1989.

###### **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 Act 1989 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.

###### **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 13.



**Critical Judgements in applying accounting policies**

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

**Classification of leases**

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 18.

**Recognition of grants**

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

**c) Revenue Recognition****Government Grants**

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

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

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

**Other Grants**

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

**Donations, Gifts and Bequests**

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

**Interest Revenue**

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

**d) Use of Land and Buildings Expense**

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

**e) 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.

**f) 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.

**g) 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.

**h) Accounts Receivable**

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and

the present value of the amounts expected to be collected.

#### **i) Inventories**

Inventories are consumable items held for sale and comprise 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.

#### **j) Investments**

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as “available for sale” for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **k) 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.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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	4 years

**I) Intangible Assets***Software costs*

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance or licensing of software are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software licences with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

Computer software that the school receives from the Ministry of Education is normally acquired through a non-exchange transaction and is not of a material amount. Its fair value can be assessed at time of acquisition if no other methods lead to a fair value determination. Computer software purchased directly from suppliers at market rates are considered exchange transactions and the fair value is the amount paid for the software.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

**m) 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.

**n) 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.

**o) Employee Entitlements***Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders 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 to but not yet taken at balance date.

*Long-term employee entitlements*

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

**p) 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.

**q) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

**r) Financial Assets and Liabilities**

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 "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

**s) 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.

**t) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

**u) 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.

**Bellevue School**  
**Notes to the Financial Statements**  
**For the year ended 31 December 2018**



**2. Government Grants**

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operational grants	414,314	395,608	402,944
Teachers' salaries grants	1,792,292	1,218,451	1,853,729
Use of Land and Buildings grants	549,018	528,363	528,363
Resource teachers learning and behaviour grants	114,935	64,254	111,596
Other MoE Grants	103,236	93,855	107,711
Other government grants	13,640	-	-
	<b>2,987,436</b>	<b>2,300,531</b>	<b>3,004,343</b>

**3. Locally Raised Funds**

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
Donations	13,588	9,250	30,499
Activities	66,516	150	31,604
Trading	35,628	22,450	32,155
Fundraising	8,930	-	24,821
Other Revenue	76,818	3,150	84,699
	<b>201,479</b>	<b>35,000</b>	<b>203,777</b>
<b>Expenses</b>			
Activities	79,155	-	37,997
Trading	594	575	584
Fundraising costs	6,123	5,000	2,566
	<b>85,872</b>	<b>5,575</b>	<b>41,147</b>
	<b>115,607</b>	<b>29,425</b>	<b>162,630</b>

*Surplus/ (Deficit) for the year Locally raised funds*

**4. International Student Revenue and Expenses**

	2018 Actual Number	2018 Budget (Unaudited) Number	2017 Actual Number
International Student Roll	18	16	7
	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
<b>Revenue</b>			
International student fees	183,928	70,000	85,242
<b>Expenses</b>			
Commissions	25,435	-	13,051
Recruitment	5,487	7,000	7,787
International student levy	4,431	-	2,967
Employee Benefit - Salaries	59,230	-	32,085
Other Expenses	11,285	5,500	9,631
	<b>105,868</b>	<b>12,500</b>	<b>65,521</b>
	<b>78,059</b>	<b>57,500</b>	<b>19,721</b>

*Surplus/ (Deficit) for the year International Students'*

## 5. Learning Resources

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Curricular	35,172	57,591	40,186
ACC Levy	7,378	5,000	7,160
Information and communication technology	29,708	40,236	21,102
Library resources	2,095	6,900	2,172
Employee benefits - salaries	2,068,814	1,363,783	2,068,501
Staff development	14,076	12,500	13,183
	<b>2,157,243</b>	<b>1,486,010</b>	<b>2,152,301</b>

## 6. Administration

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Audit Fee	5,150	5,500	5,000
Board of Trustees Fees	3,905	3,600	3,775
Board of Trustees Expenses	2,858	4,850	4,497
Communication	3,422	3,750	3,650
Consumables	8,616	8,000	7,642
Operating Lease	162	650	402
Other	14,367	14,230	29,492
Employee Benefits - Salaries	126,116	117,000	111,014
Insurance	7,963	11,700	8,060
	<b>172,558</b>	<b>169,280</b>	<b>173,532</b>

## 7. Property

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Caretaking and Cleaning Consumables	6,010	7,500	8,585
Consultancy and Contract Services	60,271	51,500	46,948
Cyclical Maintenance Expense	83,539	15,000	28,226
Grounds	7,073	9,900	13,126
Heat, Light and Water	31,133	31,100	28,213
Rates	4,862	4,850	4,276
Repairs and Maintenance	28,629	27,350	28,736
Use of Land and Buildings	549,018	528,363	528,363
Security	3,204	6,000	3,834
Employee Benefits - Salaries	42,718	50,500	49,172
	<b>816,456</b>	<b>732,063</b>	<b>739,479</b>

The use of land and buildings figure represents 8% 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. Depreciation

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Buildings	9,024	8,025	14,571
Furniture and Equipment	12,473	10,725	27,268
Information and Communication Technology	39,389	16,525	24,202
Plant & Machinery	11,387	8,225	9,272
Textbooks	3,943	2,500	3,768
Leased Assets	11,257	6,500	8,467
Library Resources	3,859	2,500	4,103
	<b>91,332</b>	<b>55,000</b>	<b>91,653</b>

## 9. Cash and Cash Equivalents

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash on Hand	80	80	80
Bank Current Account	45,702	19,000	19,134
Bank Call Account	180,502	114,000	231,646
Short-term Bank Deposits	-	-	-
Cash and cash equivalents for Cash Flow Statement	226,284	133,080	250,860

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

## 10. Accounts Receivable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Receivables	8,678	20,000	33,426
Receivables from the Ministry of Education	13,640	-	5,422
Interest Receivable	2,423	2,000	3,367
Teacher Salaries Grant Receivable	119,166	128,731	102,558
	143,907	150,731	144,773
Receivables from Exchange Transactions	11,101	22,000	36,793
Receivables from Non-Exchange Transactions	132,806	128,731	107,980
	143,907	150,731	144,773

## 11. Inventories

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Stationery	2,405	1,500	2,061
	2,405	1,500	2,061

## 12. Investments

The School's investment activities are classified as follows:

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Asset			
Short-term Bank Deposits	290,285	319,033	317,581
Non-current Asset			
Long-term Bank Deposits	105,543	-	101,719



### 13. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2018</b>						
Land	-				-	-
Buildings	47,200				(9,024)	38,176
Furniture and Equipment	108,143	7498		(53,417)	(12,473)	49,751
Information&Communication	28,999	4125		53,330	(39,389)	47,065
Plant & Machinery	47,795				(11,387)	36,408
Textbooks	20,074	10343	(2354)	87	(3,943)	24,208
Leased Assets	24,601	2815			(11,257)	16,159
Library Resources	32,827	7285	(5369)		(3,861)	30,882
<b>Balance at 31 December 2018</b>	<b>309,638</b>	<b>32,066</b>	<b>(7,723)</b>	<b>-</b>	<b>(91,334)</b>	<b>242,650</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2018</b>			
Land	-	-	-
Buildings	119,056	(80,878)	38,176
Building Improvements	-	-	-
Furniture and Equipment	120,310	(70,553)	49,751
Information and Communication Technology	179,178	(132,114)	47,065
Plant & Machinery	67,034	(30,625)	36,408
Textbooks	41,262	(17,056)	24,208
Leased Assets	35,883	(19,724)	16,159
Library Resources	123,424	(92,546)	30,882
<b>Balance at 31 December 2018</b>	<b>686,147</b>	<b>(443,496)</b>	<b>242,650</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
<b>2017</b>						
Land	-			-	-	-
Buildings	42,791	18,980		-	(14,571)	47,200
Furniture and Equipment	76,454	58,963		-	(27,268)	108,143
Information&Communication	35,864	17,340		-	(24,202)	28,999
Plant & Machinery	23,188	35,053	(1,176)	-	(9,272)	47,795
Textbooks	17,729	6,113		-	(3,768)	20,074
Leased Assets	22,847	10,221		-	(8,467)	24,601
Library Resources	30,791	6,699	(813)	255	(4,103)	32,827
<b>Balance at 31 December 2017</b>	<b>249,664</b>	<b>153,369</b>	<b>(1,990)</b>	<b>255</b>	<b>(91,653)</b>	<b>309,638</b>

The net carrying value of equipment held under a finance lease is \$0,00 (2017: \$000)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
<b>2017</b>			
Land	-	-	-
Buildings	119,056	(71,854)	47,200
Furniture and Equipment	166,229	(58,080)	108,143
Information&Communication	121,723	(92,725)	28,998
Plant & Machinery	67,034	(19,238)	47,795
Textbooks	33,186	(13,113)	20,074
Leased Assets	33,068	(8,467)	24,601
Library Resources	121,468	(88,641)	32,827
<b>Balance at 31 December 2017</b>	<b>661,764</b>	<b>(352,118)</b>	<b>309,638</b>

#### 14. Accounts Payable

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Operating creditors	18,447	24,500	27,444
Accruals	28,502	165,985	25,925
Employee Entitlements - salaries	136,318	-	102,558
Employee Entitlements - leave accrual	12,784	7,000	15,183
	<b>196,051</b>	<b>197,485</b>	<b>171,110</b>
Payables for Exchange Transactions	196,051	197,485	171,110
	<b>196,051</b>	<b>197,485</b>	<b>171,110</b>

The carrying value of payables approximates their fair value.

#### 15. Revenue Received in Advance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
International Student Fees	91,221	35,000	126,294
	<b>91,221</b>	<b>35,000</b>	<b>126,294</b>

#### 16. Provision for Cyclical Maintenance

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Provision at the Start of the Year	34,600	34,600	30,322
Increase/ (decrease) to the Provision During the Year	8,400	15,000	28,226
Use of the Provision During the Year	-	(36,563)	(23,948)
Provision at the End of the Year	<b>43,000</b>	<b>13,037</b>	<b>34,600</b>
Cyclical Maintenance - Current	-	5,400	7,600
Cyclical Maintenance - Term	43,000	7,637	27,000
	<b>43,000</b>	<b>13,037</b>	<b>34,600</b>

#### 17. Painting Contract Liability

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Current Liability	35,727	18,657	18,657
Non Current Liability	62,700	48,159	39,825
	<b>98,427</b>	<b>66,816</b>	<b>58,482</b>

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 \$17070.

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.

## 18. Finance Lease Liability

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

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
No Later than One Year	12,615		10,789
Later than One Year and no Later than Five Years	4,530		14,538
Later than Five Years	-	-	-
	<u>17,145</u>	<u>-</u>	<u>25,327</u>

## 19. 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:

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blocks A&B Internal Openings	<i>in progress</i>	111,965		116,822	1,060	(4,857)
Soakage Trenching 2018	<i>completed</i>	-	1,706	1,706	-	-
Block F Secondary Egress 2018	<i>completed</i>	-	4,935	4,892	44	-
Totals		<u>111,965</u>	<u>6,642</u>	<u>123,420</u>	<u>1,104</u>	<u>(4,857)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

Blocks A&B Internal Openings

	2017	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Blocks A&B Internal Openings	<i>in progress</i>	(11,060)	(261,000)	158,760	-	111,965
Classrooms 2016-2017	<i>completed</i>	4,007			(4,007)	-
Fire&Alarm Upgrade 2016-2017	<i>completed</i>	40,008		40,456	448	-
Stormwater Reticulation Upgrade	<i>completed</i>		(12,002)	12,002		
Stormwater SripDrain & Redirection	<i>completed</i>		(7,228)	7,228		
Totals		<u>32,955</u>	<u>(280,230)</u>	<u>218,446</u>	<u>(3,559)</u>	<u>111,965</u>

## 20. 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.

## 21. Remuneration

### Key management personnel compensation

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

	2018 Actual \$	2017 Actual \$
<i>Board Members</i>		
Remuneration	3,905	3,775
Full-time equivalent members	0.12	0.09
<i>Leadership Team</i>		
Remuneration	231,000	230,549
Full-time equivalent members	2	2
Total key management personnel remuneration	234,905	234,324
Total full-time equivalent personnel	2.12	2.09

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

### Principal

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

	2018 Actual \$000	2017 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	130 - 140	130 - 140
Benefits and Other Emoluments	4-5	4-5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2018 FTE Number	2017 FTE Number
	0.00	0.00
	0.00	0.00

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

## 22. 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:

	2018 Actual	2017 Actual
Total	-	-
Number of People	-	-

## 23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2018 (Contingent liabilities and assets at 31 December 2017: nil).

## Holidays Act Compliance – schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2018, a contingent liability for the school may exist.

## 24. Commitments

### (a) Capital Commitments

As at 31 December 2018 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2017: nil)

### (b) Operating Commitments

As at 31 December 2018 the Board has entered into the following contracts:

(a) Operating lease of laptops (teachers)

(b) Painting the interior and exterior of the school buildings

	2018 Actual \$	2017 Actual \$
No later than One Year	35,729	22,899
Later than One Year and No Later than Five Years	115,327	69,964
Later than Five Years	-	-
	<u>151,056</u>	<u>92,863</u>

## 25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

## 26. Financial Instruments

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

### Loans and receivables

	2018 Actual \$	2018 Budget (Unaudited) \$	2017 Actual \$
Cash and Cash Equivalents	226,284	133,080	250,860
Receivables	143,907	150,731	144,773
Investments - Term Deposits	395,828	319,033	419,300
Total Loans and Receivables	<u>766,019</u>	<u>602,844</u>	<u>814,933</u>

### Financial liabilities measured at amortised cost

Payables	196,051	197,485	171,110
Finance Leases	17,145	22,847	25,327
Painting Contract Liability	98,427	66,816	58,482
Total Financial Liabilities Measured at Amortised Cost	<u>311,622</u>	<u>287,148</u>	<u>254,919</u>

## 27. Events After Balance Date

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

## Independent Auditor's Report

# To the Readers of Bellevue School's Financial Statements

## For the Year Ended 31 December 2018

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 2 to 18, that comprise the statement of financial position as at 31 December 2018, 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 2018; 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 31 May 2019. 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 of Trustees 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.

#### CHARTERED ACCOUNTANTS & ADVISORS

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Tauranga 3110, New Zealand  
PO Box 222  
Tauranga 3144, New Zealand  
Telephone: +64 7 927 1234  
[williambuck.co.nz](http://williambuck.co.nz)

William Buck Audit (NZ) Limited

### **Breach of borrowing authority**

Without modifying our opinion, we draw attention to the fact that the Board of Trustees did not comply with Schedule 6 paragraph 29 of the Education Act 1989 in that no authority has been sought from the Ministers of Education and Finance for borrowing which, in aggregate, involves repayments of interest and capital in excess of one tenth of the Board's operational activities grant for the year. The extent of the unauthorised borrowing is assessed at \$6,911.

### **Responsibilities of the Board of Trustees for the financial statements**

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees 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 of Trustees' responsibilities arise from 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 of Trustees.



- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees 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 Novopay 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 of Trustees 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 on page 1 and on pages 22 to 37, 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 (Revised): 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

# Bellevue School - Tauranga

## Members of the Board of Trustees



For the Year Ended 31 December 2018

### Board of Trustees

Trustee	Office	Elected	Tenure	Occupation
Matthew King	Chair	1 April 2016	31 March 2019	Lawyer
Heidi Douglas	Secretary	1 April 2016	31 March 2019	Home Executive
Maia Ririnui	Treasurer	1 April 2016	31 March 2019	Financial Journalist
Grant Mitchell	Board Member	1 April 2016	31 March 2019	Teacher
Jenner Ballinger Judd	Board Member	1 April 2016	31 March 2019	Home Executive
Margaret-Ann St Clair	Staff Representative	1 April 2016	31 March 2019	Teacher
Raewyn McKenzie	Minute Secretary			School Secretary
David Bell	Principal			Principal

### KiwiSport

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

In 2018 the school received total KiwiSport funding of \$6295 (GST Excl.). The funding contributed towards Funky Fun Day events at ASB Stadium, for the whole school, providing entrance fee and bus transportation.

Year 3-6 students received professional swimming coaching at Otumoetai Aquatic Centre, as per 2017. In addition, in 2018, junior students were provided with an in-school swim coach, to encourage water confidence, breathing and basic swimming instruction.

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

Bellevue School students are encouraged to participate in a range of sports, such as volleyball, soccer, miniball, tennis & netball during interval and lunchtime breaks. KiwiSport funds were used this year to replenish & provide additional equipment (balls), as well as cricket and athletics apparatus.

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-ordinators provide excellent work and have a commitment to the task of engaging all student in sporting activities.

# Analysis of Variance



For the Year Ended 31 December 2018

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## Special Needs:

### Goal

To enable students with remedial or enrichment needs to reach their potential in core curriculum areas.

### Objectives

To ensure success in learning for students with special needs, both remedial and extension and enabled using SEG, TFEA, ESOL, ORS and OAG funding.

To provide a Reading Recovery Programme and Reading Together Programme, to meet the needs of junior students significantly below the average reading age.

### Achievements

In 2018, Mrs D Butler provided Reading Recovery teaching and literacy support for the six year old students identified, who would benefit from these programmes. All students made successful progress, and reached average levels for their age.

During the year five children received ORS teacher aide hours, funded by the MOE.

Teacher aides Mrs Morgan, Ms Thompson, Mrs Lewis, Mrs Braithwaite, Mrs Farmer, Mrs Wagener and Mrs Marshall, worked with individual students and small needs groups throughout the school.

Cost	Actual	Budget
Reading Recovery	\$ 111	1,000
Special Needs (ORS, SEG, Operations)	\$ 1,546	1,000

(TFEA, ESOL, SEG and Special Needs revenue and expenses documented under Notes to Financial Statements)

## Co-Curricular Activities:

### Goal

To provide a wide range of co-curricular activities that develops students' holistic skills.

### Objectives

To maintain the range of, and increase participation in, co-curricular activities in the school.

To provide opportunities for senior students to develop leadership/responsibility.

# Analysis of Variance



For the Year Ended 31 December 2018

## Co-Curricular Activities cont:

### Achievements

Team entries in week / weekend sport overall were similar to previous years.

2 Netball teams	2 MiniVolleyball teams
4 Miniball teams	3 Kiwi Tag teams
4 Hockey teams	1 Flippa Ball team

- All Year 3-6 students were involved in a wide range of KiwiSport activities, plus summer and winter minor games.
- The whole school participated in a range of sporting activities, including swimming, triathlon / duathlon, cross-country, Bellevue 500 and athletics sports days.
- Senior students competed in East Cluster and Western BOP swimming, cross-country, Sevens Tournament, and athletics sports days.
- All students participated in the 'Feet First' programme, which encouraged fitness at their age level.
- A school council, involving 17 Year 6 students, selected by their peers, assumed a range of responsibilities in the playground, at fund raising events and at assemblies.
- All students participated in Road Safety programmes, Waterline, Conservation programmes, Cool Bananas and Life Education - which supports the schools values and health programmes.
- Year 3 to 6 students were given opportunity to take part in Tauranga's Choir Festival, Kids for Kids Choir, and Kapa Haka Festival.
- Year 3 & 4 students participated in a professional swimming coaching programme at the Otumoetai Aquatic Centre. KiwiSport funding was used to support these programmes.
- Year 5 & 6 students were given opportunity to participate in the local Young Einstein Quiz, and Mathematics Challenges.
- Year 5 & 6 students participated in an Outdoor Education camp at Finlay Park.
- Senior students were given numerous leadership opportunities during these sporting and cultural activities.
- All students participated in a Musical – "The Beatles", achieved through the support of Gobsmacked Productions.

Cost	Actual	Budget
KiwiSport (Physical Education and Health)	\$ 5,925	5,841
Swimming Pool	\$ 2,792	5,450
Sport	\$ 1,348	1,300

### Analysis & Evaluation

The people and financial resources committed to this co- curricular area has provided a range of opportunities, to express the skills and attitudes developed in The Arts, and our Physical Education/Health programmes. Their play and manner in which children have participated, is testimony to this.

# Analysis of Variance



For the Year Ended 31 December 2018

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## Staff Professional Development:

### Goal

To provide high quality teaching, in a supportive and harmonious environment.

### Objectives

To ensure that all teaching staff are appropriately qualified, and to this end establish a comprehensive professional development programme.

To review and expand staff appraisal practices.

To provide all the classroom consumables deemed necessary for high quality learning environments.

### Achievements

All staff members were involved in a wide range of school based and outside professional development, which included:

### Teaching Staff

- All staff received ongoing support and tutoring from Jonathan Janse and Phillipa Woods TIC of IT, which proved to be worthwhile for Bellevue teaching staff.
- Teachers of Y3 – Y6 students received professional development in Writing through the COL, & Dr Ian Hunter.
- Teachers of Y0 – Y2 received professional development in Oral Language through the COL, and Dr Jane van deer Zeyden.
- Various staff received professional development in LLI, Learning Staircase, and Incredible Years programmes.
- The Management Team received professional development in 'Child and Adolescent Brain Development' through Dr Nathan Makairi Wallace.
- Various staff received professional development in Play-Based Learning
- Reading Recovery ongoing professional development and support provided for Debbie Butler.
- The Principal attended the WBOP Principals' Mini Conference and Catch Up Days.
- Various staff attended Science PD through House of Science.

All classroom consumables were provided directly, or in the form of reimbursement for costs incurred to staff, on the Board of Trustees behalf.

Cost	Actual	Budget
Staff Development	\$ 12,336	10,000
Classroom Consumables	\$ 12,977	15,000

### Analysis & Evaluation

The school is committed to having all staff continually involved in professional development in all areas of curriculum, teaching and learning pedagogy and practices and student management.

## Analysis of Variance



For the Year Ended 31 December 2018

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### Library / Curriculum Resources:

#### Objectives

To provide appropriate curriculum resources.

To further expand the range of book resources available from the Library.

To upgrade/expand our computer hardware and software.

#### Achievements

PTA, Pub Charity and NZ Community Trust (NZCT) funding allowed purchase of curriculum resources for classes.

Cost	Actual	Budget
Library	\$ 1,359	1,300
Curriculum Resources	\$ 35,100	57,591

(Cost of textbooks capitalised from Curriculum Resources (\$10,343: 2018, \$6,700: 2017))

#### Analysis & Evaluation

Grant funding of \$150,000 has been approved by TECT, for the development of a Sports and Performing Arts Centre.

All classes accessed the library on a weekly basis. (Class sets are also held in classrooms).

The range of reading and resource material is continually being expanded and developed, to meet the learning needs and interests of the students.

The 'Parent Library' is accessed by the adult community.

### School Environment:

#### Goal

To create and maintain a safe and attractive school environment.

#### Objectives

To upgrade and maintain the grassed areas.

To provide and service fixed playground equipment.

To implement timetabled maintenance programmes.

To upgrade facilities.

#### Achievements

- Installation of a new roof and interior refurbishment to Rooms 1 to 9 (MoE – 5YA funded).
- Pub Charity funding provided for basketball hoops for students, and shade sails outside classrooms.
- Upgrade of security and smoke alarm systems (MOE – 5YA funded).
- The PTA funded aluminium picnic tables for the students to work on outside their classrooms.
- Re-barking of adventure playgrounds

# Analysis of Variance



For the Year Ended 31 December 2018

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## Achievements Continued

- Repairs to concreted areas
- Astro Turf groomed
- All external buildings were washed, and touch-up painted
- All grassed areas were cut and maintained throughout the year by the caretaker
- The school continues to recycle paper and card
- Gardens around the school were replenished with plants & bark
- Grassed areas were weed sprayed in late September (End of term 3 holidays)
- Trees were pruned to avoid damage, and minimise maintenance to buildings
- The Trees for Survival Programme provided trees/shrubs for the school environment and local conservation areas
- There were regular safety/maintenance checks of Adventure Playground equipment and surrounds
- Carpet cleaning was undertaken in all rooms
- Storm-water upgrade (MOE - 5YA funded)

Cost	Actual	Budget
Grounds: Fuel & Maintenance	\$ 7,073	9,900
Cleaner & Cleaning Materials	\$ 34,925	38,500
Gas & Electricity	\$ 28,988	28,500
Rubbish Removal	\$ 3,255	2,900
Repairs & Maintenance (Buildings & Equipment)	\$ 22,582	19,000

## Analysis & Evaluation

The school endeavours to provide, at every opportunity, a functional, aesthetically pleasing and safe environment for all.



# Analysis of Variance - Mathematics

For the Year Ended 31 December 2018



<b>Focus: Mathematics 2018</b>			
<b>Strategic Aim:</b> To enhance teacher pedagogy in all aspects of the teaching of Mathematics To refine teaching practice in order to enhance Mathematics programmes for all students. To provide for differentiation in the teaching of Mathematics for Year 4-6 students with an emphasis on Maori students and girls in this cohort.			
<b>Annual Aim:</b> To enhance the Mathematic progress of students at Year 4-6 To raise achievement in Mathematics for Year 4-6 students. To monitor, record the progress and achievement in Mathematics at Year 4-6, and analyse this data for future planning and learning pathways.			
<b>Baseline data: Maths PAT results (March / November), GLoSS (July / November).</b>			
<b>Target:</b> <ul style="list-style-type: none"> <li>2018 Year 4-6 students in Mathematics with an emphasis on Maori students and girls. Achievement goal – a positive shift of 10%</li> </ul>			
<b>Actions (what did we do)</b>	<b>Outcomes (what happened?)</b>	<b>Reasons for the variance (why did it happen?)</b>	<b>Evaluation (where to next?)</b>
<b>Teacher Group:</b> PAT and GLoSS Mathematics as formative and summative tools.  <b>PAT Mathematics (March 2018)</b> used as a diagnostic tool to verify starting point for achievement.  <b>Year 4</b> All students 85% of students at or above expected level. 15% of students below expected level.  Maori students 77% of students at or above expected level. 23% of students below expected level.  Girls 84% of students at or above expected level. 16% of students below expected level.	<b>PAT Mathematics (November 2018)</b> used as a diagnostic tool to verify end point for achievement.  <b>Year 4</b> All students 98% of students at or above expected level. 2% of students below expected level.  Maori students 100 (%) of students at or above expected level. 0(%) of students below expected level.  Girls 100% of students at or above expected level. 0% of students below expected level.	Formative Assessment Practice: Use of child speak Mathematics progressions. This informed students: where they were at, and next steps for learning (self-assessment). Differentiated programmes Authentic learning activities to make learning experiences meaningful and engaging for students. Using student voice to co-construct students learning with the teacher.	Overall, all groups showed progress, with most achieving the goal of a 10% positive shift. Many groups exceeded this goal. Establish Mathematic support for individuals and groups of students to raise achievement. Triangulation and regular OTJ of Mathematics Assessment to assist in tracking the progress of targeted students / all students. Ensure the use of Bellevue School Learning Progressions in child speak by all teachers and students.

<p><b>Year 5</b></p> <p>All students 76% of students at or above expected level. 24% of students below expected level.</p> <p>Maori students 82% of students at or above expected level. 18% of students below expected level.</p> <p>Girls 73% of students at or above expected level. 27% of students below expected level.</p> <p><b>Year 6</b></p> <p>All students 61% of students at or above expected level. 39% of students below expected level.</p> <p>Maori students 64% of students at or above expected level. 33% of students below expected level.</p> <p>Girls 65% of students at or above expected level. 35% of students below expected level.</p> <p><b>GLOSS / JAM (June 2018)</b></p> <p><b>Year 4</b></p> <p>All students 82% of students at or above expected level. 18% of students below expected level.</p> <p>Maori students 83% of students at or above expected level. 17% of students below expected level.</p>	<p><b>Year 5</b></p> <p>All students 94% of students at or above expected level. 6% of students below expected level.</p> <p>Maori students 88% of students at or above expected level. 12% of students below expected level.</p> <p>Girls 87% of students at or above expected level. 13% of students below expected level.</p> <p><b>Year 6</b></p> <p>All students 88% of students at or above expected level. 12% of students below expected level.</p> <p>Maori students 100% of students at or above expected level. 0% of students below expected level.</p> <p>Girls 84% of students at or above expected level. 16% of students below expected level.</p> <p><b>GLOSS / JAM (November 2018)</b></p> <p><b>Year 4</b></p> <p>All students 87% of students at or above expected level. 13% of students below expected level.</p> <p>Maori students 92 (%) of students at or above expected level. 8 (%) of students below expected level.</p>	
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<p>Girls 83% of students at or above expected level. 17% of students below expected level.</p> <p><b>Year 5</b> All students 50% of students at or above expected level. 50% of students below expected level.</p> <p>Maori students 45% of students at or above expected level. 55% of students below expected level.</p> <p>Girls 54% of students at or above the expected level. 45% of students below expected level.</p> <p><b>Year 6</b> All students 68% of students at or above expected level. 32% of students below expected level.</p> <p>Maori students 43% of students at or above expected level. 57% of students below expected level.</p> <p>Girls 72% of students at or above expected level. 28% of students below expected level.</p>	<p>Girls 90% of students at or above expected level. 10% of students below expected level.</p> <p><b>Year 5</b> All students 72% of students at or above expected level. 28% of students below expected level.</p> <p>Maori students 82% of students at or above expected level. 18% of students below expected level.</p> <p>Girls 74% of students at or above expected level. 26% of students below expected level.</p> <p><b>Year 6</b> All students 84% of students at or above expected level. 16% of students below expected level.</p> <p>Maori students 80% of students at or above expected level. 20% of students below expected level.</p> <p>Girls 95% of students at or above expected level. 5% of students below expected level.</p>	
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**Planning for next year: (2019)**

Support for identified individuals, groups and priority learners across the school.  
As above - where to next?

# Analysis of Variance - Writing

For the Year Ended 31 December 2018



<b>Focus: Writing 2018</b>			
<b>Strategic Aim:</b> To enhance teacher pedagogy in all aspects of the teaching of writing To refine teaching practice in order to enhance writing programmes for all students. To provide for differentiation in the teaching of writing for priority students.			
<b>Annual Aim:</b> To enhance the writing progress of students at Year 3 to Year 6 boys with an emphasis on Maori students and boys. To raise achievement in writing for Year 3 to Year 6 boys with an emphasis on Maori students and boys. To monitor and record the progress and achievement in writing of these priority learners through moderation, and to analyse this data for future planning and learning pathways. To integrate child speak progressions into Writing programmes. To make use of in-school and across-school leaders within the COL / Kahui Ako.			
<b>Baseline data: Writing using e-AsTTle / OTJ / student daily writing</b>			
<b>Target:</b> <ul style="list-style-type: none"> <li>2018 Year 3 to Year 6 students in Writing with an emphasis on Maori students and boys.</li> </ul> <b>Aspirational goal – a positive shift of 10%</b>			
Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<b>Teacher Group:</b> Continue to use digital tools to encourage students' engagement Established Literacy Support groups in writing for Y3 and Y6. Make use of child speak writing progressions Collaboration with COL/Kahui Ako (in-school leader and across-school leaders Years 3-6). Use of e-AsTTle / OTJ in Writing as a formative and summative tool. In-school leader to refresh staff how to administer and analyse (different genre each term) Each Senior/Middle class will identify students just below the expected level to target.	Writing e-AsTTle / OTJ (November 2018) used as a diagnostic tool to	COL PLD for all teachers through Ian Hunter, across school and in school leaders.  Writing support groups for our target Y4-Y6, in particular, Maori and boys, fostered student engagement while building word skills, understanding of grammatical structures and an interest in writing.  Y1-3 students do receive support from literacy support teachers in small groups.  Child speak progressions used across the school as a way to provide learning goals / next steps and monitor progress.	Provide professional support and development in writing for staff through COL PLD, COL across school teachers and COL in school teachers.  Establish Writing support for individuals and groups of students to raise achievement in Writing.  Continue Yolanda Soryl programmes in Year 1-2.  Moderation across teams within our schools will continue.  E-AsTTle in writing across the school to assist with accurate triangulation and moderation of assessment data – provide new teachers with log-ins to use online assessment tool.
Writing e-AsTTle / OTJ (March 2018) used as a diagnostic tool to verify starting point for the group.			

<p><b>Year 3</b> All students (35%) at / above the expected level (65%) below the expected level</p> <p>Maori students (33%) at / above the expected level (67%) below the expected level</p> <p>Boys (23%) at / above the expected level (77%) below the expected level</p> <p><b>Year 4</b> All students (45%) at / above the expected level (55%) below the expected level</p> <p>Maori students (54%) at / above the expected level (45%) below the expected level</p> <p>Boys (24%) at / above the expected level (76%) below the expected level</p> <p><b>Year 5</b> All students (47%) at / above the expected level (52%) below the expected level</p> <p>Maori students (44%) at / above the expected level (56%) below the expected level</p>	<p>verify progress and achievement of the group.</p> <p><b>Year 3</b> All students (51%) at / above the expected level (49%) below the expected level</p> <p>Maori students (50%) at / above the expected level (50%) below the expected level</p> <p>Boys (35%) at / above the expected level (65%) below the expected level</p> <p><b>Year 4</b> All students (67%) at / above the expected level (33%) below the expected level</p> <p>Maori students (66%) at / above the expected level (34%) below the expected level</p> <p>Boys (51%) at / above the expected level (49%) below the expected level</p> <p><b>Year 5</b> All students (48%) at / above the expected level (52%) below the expected level</p> <p>Maori students (56%) at / above the expected level (44%) below the expected level</p>	<p>Yolanda Soryl programmes taught across Y0-2, which built on students' phonological awareness.</p> <p>Davis Dyslexic programme used in Montessori classes for identified students.</p> <p>Our goal of a positive shift of 10% was achieved by all groups with the exception of our Y5 boys which is inclusive of Maori boys</p> <p>Clearly there has been little progress made by the Year 5 boys and they will be included in the specific target group for 2019.</p>	<p>Ensure the use of Bellevue School Learning Progressions in child speak by all teachers and students.</p> <p>Using Digital Tools to engage boys in Writing. This will also support students in self-editing their own writing.</p> <p>The 2019 target groups will specifically be the Y4-6 cohort, boys / Maori boys.</p>
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Boys (35%) at / above the expected level (65%) below the expected level	Boys (39%) at / above the expected level (61%) below the expected level		
<b>Year 6</b> All students (41%) at / above the expected level (59%) below the expected level	<b>Year 6</b> All students (64%) at / above the expected level (36%) below the expected level		
Maori students (42%) at / above the expected level (57%) below the expected level	Maori students (61%) at / above the expected level (39%) below the expected level		
Boys (34%) at / above the National Standard (66%) below the National Standard	Boys (45%) at / above the expected level (55%) below the expected level		

**Planning for next year: (2019)**

Emphasis on PLD for Year 3-6 Writing through the Otumoetai COL / Kahui Ako with the support of across school and in school leaders.  
 Across team and in school moderation of writing.  
 As above, outlined in "where to next?"



# Statement of Resources



For the Year Ended 31 December 2018

## Physical Resources

The Bellevue School Board of Trustees has a property occupancy agreement with the Ministry of Education for the 2.08 hectare site.

The land has been developed to include:

- 11 permanent classrooms
- 6 relocatable classrooms
- 2 toilet blocks
- 3 modular transportable classrooms
- 2 small Teaching & Learning withdrawal rooms (toilet block conversions)
- 4 small storage rooms
- Administration/Library block
- Hall (owned by the BOT)
- a dental clinic
- a caretakers shed
- a physical education/art shed
- a swimming pool and two changing rooms/toilets
- an extensive playing field
- a large artificial turf area
- 2 hard court areas, one of which as had artificial turf laid – 2017
- 2 adventure playgrounds

The Board of Trustees has a library with 6599 titles, and full sets of texts for all classes.

## Human Resources

The initial staffing entitlement for 2018 of 22.10 included 0.15 Reading Recovery, 0.84 CRT, and 0.32 ORS (High Needs x3).

Principal	1
Deputy Principal	1
Assistant Full Time Teachers	18
Part Time Teachers	2.10
(Teachers salary from Entitlement, SEG and TFEA)	

The teaching staff:

Room	1	Mr G McCullough (ST)	Yr5&6
	2	Miss A O'Reilly	Yr5&6
	3	Mrs Z Blissett	Yr5&6
	4	Miss M Cunliffe	Yr5&6
	5	Mr J Janse (ST)	Yr3&4
	6	Mrs D Reed	Yr3&4
	7	Mrs B Stephens	Yr3&4
	8	Mrs M-A St Clair	Yr3&4
	9	Mrs M Murray	Y0 (Term 2 onwards)
	10	Mrs S Shorter	Yr1 & 2
	11	Mrs N James	Yr1 & 2
	12	Mrs J Corsham (ST)	Yr0 & 1
	13	Miss P Woods	Yr0 & 1
	14	Mrs J Munro	Yr2
	15	Mrs C Lawrence	Yr2
	16	Mrs D Harrison	Montessori Senior
	17	Mr M Rankin (ST)	Montessori Senior
	18	Miss I Dunn	Montessori Junior
	19	Mrs S Russell	Montessori Junior
	20	Miss J-A Smith	Montessori Junior



# Statement of Resources



For the Year Ended 31 December 2018

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Mrs Debbie Butler	0.6 Reading Recovery & Literacy Support
Mrs F Elliott	0.4 CRT, 0.2 ORS, 0.2 BegTch
Mrs L Peters	0.2 CRT & 0.4 SENCO
Mrs S Mackenzie	0.2 CRT, 0.2 BegTch, 0.1 IT Release; 0.1 MontManagement Release

Teacher Aide support included: Mrs F Morgan 32½ hours (International), Ms B Thompson 25 hours (ORS), Mrs J Lewis 17½ hours (International & ESOL), Mrs L Marshall 17½ hours (ORS & SEG), Mrs Jane Braithwaite (SEG, LLI, RTLB) and Mrs L Farmer (ORS). Montessori classes had teacher aide support from Mrs S Mackenzie and Mrs R Gribbin.

RTLB funding support was received throughout the year, for several students.

The Board of Trustees also employed:

Clerical Secretary	Mrs R McKenzie	34 hrs/week
Librarian	Ms T Monro	30 hrs/week
Finance Manager	Mrs L Knox	17 hrs/week
Caretaker/Groundsman	Mr A Herbison	40 hrs/week

The cost of employing non-teaching staff is included in the Operating Statement.

Special Education has provided the school with assistance from the centre co-ordinator, a psychologist, a speech therapist, and specialists for the visually and hearing impaired.

RTLB personnel - Mrs D Dufty supported teachers with identified students.

The Board of Trustees acknowledges the voluntary help provided by parents and caregivers, the Bellevue PTA, college students, and by other supporters who have assisted in the running of the school.

## Roll

The roll of the school at 18 December 2018 was 472.

The school was open for 386 half days during 2018.

# Principal's Report

For the Year Ended 31 December 2018



## Curriculum – Teaching & Learning

### 2018 Focus Areas of Development

The key areas of focus in 2018 were, to continue raising student achievement against expected levels in Reading, Writing (COL) and Mathematics, with an emphasis on Maori students and other priority learners, who are achieving below expectations.

Other focus areas included raising student achievement in specific target groups in Writing (Y3 - Y6 with an emphasis on Maori students, and boys) and Mathematics (Y3 - Y6 students, with an emphasis on girls). An additional focus was supporting teaching in the development of Oral Language at Years 1 & 2 (COL).

Bellevue School is continuing to experience higher levels of children achieving at/above expected levels in Reading, as they move through the school. These elevated levels maybe attributed to the school's early intervention, and enhanced teaching and learning practices. Support is given through Literacy Support groups, Reading Together, Reading Recovery, Before School Reading Club, Community Readers, and the Yolanda Soryl Phonics Programme.

The COL focus on raising achievement in Writing continued across the school, through teacher Professional Development, effective teaching practices and literacy support groups. Consequently, Year 3 – 6 students have exceeded the target of a 15% positive shift. The target groups, Years 4 – 6, and all girl students in Mathematics, have also exceeded the positive shift of 15%.

Overall, Maori students are achieving at the same level as all students, in writing.

Overall, Maori students are achieving at higher levels as all students, in Mathematics.

Overall, Maori students are achieving at the same level compared with all students, in Reading.

## Personnel

With the resignation of several staff - Carlene MacKenzie, Helen Tangata, and Phillipa Woods, and Michael Rankin (Lead Teacher of Montessori); Brooke Stephens and Scott Symes were appointed to permanent positions. Joanne Munro, Lauren Ripper and Michaela Murray were appointed, to fixed term positions in the Junior School, due to roll growth. Our long serving classroom teacher and Deputy Principal Pam Seath retired at the end of 2018.

## Students

### Roll Growth

In March 1 2018, the school roll was 437, (March 1 2017 – 409 & 2016 - 398).

An enrolment scheme, implemented in March 2016, may subsequently influence current roll growth.

The number of International Students grew from 9 in 2017 to 18 in 2018

## Property

### Multi-Purpose Facility

The Board of Trustees achieved approval from the Ministry of Education to build a Sports and Performing Arts Centre, on the site currently located by the Astro Turf. The BoT engaged the assistance of Tierra to begin making application to local and national grant holders. Tierra also assisted with the feasibility study for the Ministry of Education. Mark Carnachan, owner of Carnachan Architecture, has designed a building concept. It is anticipated, that the funding of \$1.7 million will be raised in time to enable construction to begin late 2019.

# Principal's Report

For the Year Ended 31 December 2018



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## Planning & Finance

Previous years funding surplus have enabled Bellevue School Board of Trustees to establish and maintain a capital reserve fund.

Reserve funds are held in on-line/on-call and/or investment accounts, to ensure flexibility of availability. This reserve funding has facilitated the purchase of IT equipment (to accompany TECT 1:1 subsidy grant funds), as well as additional new classroom furniture.

In 2087, the reserve funds support the following projects:

- 1) IT Capital Expenditure – short term funding set aside to purchase sufficient IT equipment for use throughout the school, within the next 1-2 years.
- 2) Modern Flexible Learning Environment – short term funding to modernise all existing classrooms to an established ministry benchmark, to facilitate improved and enhanced student learning outcomes.
- 3) Multi-Purpose Facility (Sports & Performing Arts Centre) – medium to long term funding for a new facility which provides a flexible, expansive and multifunctional space for the whole school.

**David Bell**  
**PRINCIPAL**