



**Bellevue
School**
Growing
Learners for
Life

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1694
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BELLEVUE SCHOOL - TAURANGA

Annual Financial Statements - For the year ended 31 December 2023

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Bellevue School - Tauranga

Statement of Responsibility

For the year ended 31 December 2023

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

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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the School.

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

Lara Richardson

Full Name of Presiding Member



Signature of Presiding Member

7/6/2024

Date:

Anna Meehan

Full Name of Principal



Signature of Principal

07/06/2024

Date:

Bellevue School - Tauranga

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Lara Richardson	Presiding Member	Elected	Sep 2025
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 2023
Michael Roe	Parent Representative	Elected	Sep 2025
Davin Tan	Parent Representative	Elected	Sep 2025

Bellevue School - Tauranga

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	3,531,998	3,365,539	3,179,500
Locally Raised Funds	3	221,533	91,121	117,182
Interest		30,768	12,200	12,158
Total Revenue		3,784,299	3,468,860	3,308,840
Expenses				
Locally Raised Funds	3	79,847	58,253	19,804
Learning Resources	4	2,780,243	2,478,291	2,362,549
Administration	5	174,758	163,718	189,679
Interest		2,101	-	815
Property	6	765,445	789,880	755,066
Other Expenses	7	-	-	9,965
Loss on Disposal of Property, Plant and Equipment		209	-	1,938
Total Expense		3,802,603	3,490,142	3,339,816
Net (Deficit)		(18,304)	(21,282)	(30,976)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(18,304)	(21,282)	(30,976)

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		651,466	651,466	680,567
Total comprehensive revenue and expense for the year		(18,304)	(21,282)	(30,976)
Contribution - Furniture and Equipment Grant		19,103	9,000	1,875
Equity at 31 December		652,265	639,184	651,466
Accumulated comprehensive revenue and expense		652,265	639,184	651,466
Equity at 31 December		652,265	639,184	651,466

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 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	110,916	213,368	232,589
Accounts Receivable	9	209,365	177,937	177,937
GST Receivable		21,533	7,707	7,707
Prepayments		13,322	16,455	16,455
Inventories	10	400	400	400
Investments	11	395,849	391,455	391,455
Funds Receivable for Capital Works Projects	17	41,330	44,770	44,770
		<u>792,715</u>	<u>852,092</u>	<u>871,313</u>
Current Liabilities				
Accounts Payable	13	266,566	183,507	183,507
Revenue Received in Advance	14	58,145	585	585
Provision for Cyclical Maintenance	15	11,960	-	-
Finance Lease Liability	16	15,858	10,008	10,008
Funds held for Capital Works Projects	17	90,311	97,724	97,724
		<u>442,840</u>	<u>291,824</u>	<u>291,824</u>
Working Capital Surplus		349,875	560,268	579,489
Non-current Assets				
Investments	11	63,266	46,055	46,055
Property, Plant and Equipment	12	322,446	229,254	168,362
		<u>385,712</u>	<u>275,309</u>	<u>214,417</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	60,508	187,726	133,773
Finance Lease Liability	16	22,814	8,667	8,667
		<u>83,322</u>	<u>196,393</u>	<u>142,440</u>
Net Assets		<u>652,265</u>	<u>639,184</u>	<u>651,466</u>
Equity		<u>652,265</u>	<u>639,184</u>	<u>651,466</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 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		783,004	758,921	833,689
Locally Raised Funds		213,788	61,121	62,990
International Students		74,190	30,000	31,052
Goods and Services Tax (net)		(13,826)	-	(3,926)
Payments to Employees		(566,100)	(449,344)	(550,535)
Payments to Suppliers		(475,210)	(329,119)	(408,555)
Interest Paid		(2,101)	-	-
Interest Received		29,407	12,200	11,743
Net cash from/(to) Operating Activities		43,152	83,779	(23,542)
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment		(146,720)	(112,000)	(30,862)
Sale of Investments		(21,605)	-	-
Proceeds from Sale of Investments		-	-	(9,172)
Net cash (to) Investing Activities		(168,325)	(112,000)	(40,034)
Cash flows from Financing Activities				
Furniture and Equipment Grant		19,103	9,000	1,875
Finance Lease Payments		(11,630)	-	(12,509)
Painting Contract Payments		-	-	(14,043)
Funds Administered on Behalf of Other Parties		(3,973)	-	(39,090)
Net cash (to)/from Financing Activities		3,500	9,000	(63,767)
Net (decrease) in cash and cash equivalents		(121,673)	(19,221)	(127,343)
Cash and cash equivalents at the beginning of the year	8	232,589	232,589	359,932
Cash and cash equivalents at the end of the year	8	110,916	213,368	232,589

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

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

Bellevue School - Tauranga

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to 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 16. Future operating lease commitments are disclosed in note 22b.

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. Finance Lease Payments

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

1.5. Cash and Cash Equivalents

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

1.6. Accounts Receivable

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

1.7. Inventories

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

1.8. Investments

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

1.9. Property, Plant and Equipment

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

Improvements 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 surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	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

1.10. Impairment of property, plant and equipment

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

Non cash generating assets

Property, plant, and equipment 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 surplus or deficit.

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

1.11. Accounts Payable

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

1.12. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are 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 the surplus or deficit in the period in which they arise.

1.13. 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 or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

1.14. 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.

1.15. 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.

1.16. Financial Instruments

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

The School's financial liabilities comprise accounts payable, and finance lease 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 surplus or deficit.

1.17. Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

1.18. Budget Figures

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

1.19. Services received in-kind

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

2. Government Grants

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	925,380	758,921	862,817
Teachers' Salaries Grants	2,043,477	2,043,477	1,788,875
Use of Land and Buildings Grants	563,141	563,141	510,417
Other Government Grants	-	-	17,391
	<u>3,531,998</u>	<u>3,365,539</u>	<u>3,179,500</u>

The School has opted in to the donations scheme for this year. Total amount received was \$51,936 (2022: \$53,100).

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations & Bequests	44,564	5,300	4,842
Curriculum related Activities - Purchase of goods and services	-	1,000	-
Fees for Extra Curricular Activities	6,626	-	-
Trading	9,105	10,500	8,785
Fundraising & Community Grants	72,223	-	1,292
Other Revenue	67,600	44,321	71,211
International Student Fees	21,415	30,000	31,052
	<u>221,533</u>	<u>91,121</u>	<u>117,182</u>
Expenses			
Extra Curricular Activities Costs	18,429	14,300	284
Trading	1,809	100	6,284
Fundraising & Community Grant Costs	470	-	-
Other Locally Raised Funds Expenditure	4,760	-	-
International Student - Student Recruitment	19,121	11,000	7,420
International Student - Employee Benefit - Salaries	32,816	31,050	2,972
International Student - Other Expenses	2,442	1,803	2,844
	<u>79,847</u>	<u>58,253</u>	<u>19,804</u>
	<u>141,686</u>	<u>32,868</u>	<u>97,378</u>

Surplus for the year Locally raised funds

During the year the School hosted 2 International students (2022:3)

4. Learning Resources

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	119,286	85,636	73,491
Information and Communication Technology	20,201	15,300	16,417
Library Resources	261	500	419
Employee Benefits - Salaries	2,558,068	2,305,747	2,191,799
Staff Development	17,612	20,000	10,722
Depreciation	64,815	51,108	69,701
	<u>2,780,243</u>	<u>2,478,291</u>	<u>2,362,549</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,392	6,040	6,303
Board Fees	3,130	3,240	3,460
Board Expenses	7,549	12,300	20,565
Communication	2,951	3,600	4,347
Consumables	22,690	14,100	15,653
Other	17,119	9,320	13,600
Employee Benefits - Salaries	99,918	99,864	112,005
Insurance	5,548	8,254	5,901
Service Providers, Contractors and Consultancy	8,461	7,000	7,845
	<u>174,758</u>	<u>163,718</u>	<u>189,679</u>

6. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	7,442	5,271	7,023
Consultancy and Contract Services	35,410	34,150	41,041
Cyclical Maintenance	19,230	53,953	14,290
Adjustment to the Provision- Other Adjustments	(42,710)	-	-
Grounds	27,866	16,500	26,853
Heat, Light and Water	29,351	23,960	35,396
Rates	11,979	13,000	5,155
Repairs and Maintenance	50,442	18,745	49,944
Use of Land and Buildings	563,141	563,141	510,417
Security	6,573	5,000	7,438
Employee Benefits - Salaries	56,721	56,160	57,509
	765,445	789,880	755,066

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Loss on Uncollectable Accounts Receivable	-	-	9,965
	-	-	9,965

8. Cash and Cash Equivalents

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts	110,916	213,368	232,589
Cash and Cash Equivalents for Statement of Cash Flows	110,916	213,368	232,589
	110,916	213,368	232,589

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

Of the \$110,916 Cash and Cash Equivalents, \$90,311 is held by the School on behalf of the Ministry of Education. These funds have been provided by 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 2024 on Crown owned school buildings.

Of the \$110,916 Cash and Cash Equivalents, \$5,034 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	1,259	15,178	15,178
Receivables from the Ministry of Education	33,659	17,382	17,382
Interest Receivable	2,515	1,154	1,154
Teacher Salaries Grant Receivable	171,932	144,223	144,223
	209,365	177,937	177,937
Receivables from Exchange Transactions	3,774	16,332	16,332
Receivables from Non-Exchange Transactions	205,591	161,605	161,605
	209,365	177,937	177,937

10. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	400	400	400
	400	400	400

11. Investments

The School's investment activities are classified as follows:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	395,849	391,455	391,455
Non-current Asset			
Long-term Bank Deposits	63,266	46,055	46,055
Total Investments	<u>459,115</u>	<u>437,510</u>	<u>437,510</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	38,099	80,543	-	-	(7,499)	111,143
Furniture and Equipment	80,607	73,692	-	-	(27,060)	127,239
Information and Communication Technology	9,306	22,895	-	-	(8,854)	23,347
Leased Assets	14,332	37,888	-	-	(17,516)	34,704
Library Resources	26,018	4,090	(209)	-	(3,886)	26,013
Balance at 31 December 2023	<u>168,362</u>	<u>219,108</u>	<u>(209)</u>	<u>-</u>	<u>(64,815)</u>	<u>322,446</u>

The net carrying value of equipment held under a finance lease is \$34,704 (2022: \$14,332)

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.

	2023	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	219,368	(108,225)	111,143	138,825	(100,726)	38,099
Furniture and Equipment	326,543	(199,304)	127,239	252,852	(172,245)	80,607
Information and Communication Technology	136,747	(113,400)	23,347	113,851	(104,545)	9,306
Textbooks	-	-	-	48,492	(48,492)	-
Leased Assets	75,626	(40,922)	34,704	105,347	(91,015)	14,332
Library Resources	167,152	(141,139)	26,013	115,497	(89,479)	26,018
Balance at 31 December	<u>925,436</u>	<u>(602,990)</u>	<u>322,446</u>	<u>774,864</u>	<u>(606,502)</u>	<u>168,362</u>

13. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	53,929	11,805	11,805
Accruals	5,192	5,103	5,103
Employee Entitlements - Salaries	198,470	155,132	155,132
Employee Entitlements - Leave Accrual	8,975	11,467	11,467
	<u>266,566</u>	<u>183,507</u>	<u>183,507</u>
Payables for Exchange Transactions	266,566	183,507	183,507
	<u>266,566</u>	<u>183,507</u>	<u>183,507</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	5,034	-	-
International Student Fees in Advance	52,775	-	-
Other Revenue in Advance	336	585	585
	<u>58,145</u>	<u>585</u>	<u>585</u>

15. Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	133,773	133,773	119,483
Increase to the Provision During the Year	19,230	53,953	24,871
Other Adjustments	(42,710)	-	(10,581)
Use of the Provision During the Year	(37,825)	-	-
Provision at the End of the Year	72,468	187,726	133,773
Cyclical Maintenance - Current	11,960	-	-
Cyclical Maintenance - Non current	60,508	187,726	133,773
	72,468	187,726	133,773

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. Finance Lease Liability

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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	18,024	10,110	10,110
Later than One Year and no Later than Five Years	24,084	8,667	8,667
Future Finance Charges	(3,436)	(102)	(102)
	38,672	18,675	18,675
Represented by:			
Finance lease liability - Current	15,858	10,008	10,008
Finance lease liability - Non current	22,814	8,667	8,667
	38,672	18,675	18,675

17. 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.

2023	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Resource Room - 229906	(4,453)	-	(6,877)	11,330	-
Admin Kitchen - 229634	(4,977)	7,152	(2,175)	-	-
Hall Upgrade - 233764	34,441	-	(3,727)	-	30,714
A,B,E,F,G,I,J Pool change Roof E Blk Deck 233765	(30,274)	-	-	-	(30,274)
All Weather Canopy 229636	63,283	-	(74,339)	-	(11,056)
Hall Kitchen 229975	(5,066)	9,626	(4,560)	-	-
LSPM Perimeter Fence 240426	-	122,099	(62,502)	-	59,597
Totals	52,954	138,877	(154,180)	11,330	48,981

Represented by:

Funds Held on Behalf of the Ministry of Education	90,311
Funds Receivable from the Ministry of Education	(41,330)

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)

18. 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.

19. Remuneration

Key management personnel compensation

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

	2023 Actual	2022 Actual
	\$	\$
<i>Board Members</i>		
Remuneration	3,130	3,460
<i>Leadership Team</i>		
Remuneration	277,560	260,315
Full-time equivalent members	2.00	2.00
Total key management personnel remuneration	280,690	263,775

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:

	2023	2022
	Actual	Actual
	\$000	\$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	2023	2022
\$000	FTE Number	FTE Number
100 - 110	2.00	1.00
110 - 120	2.00	1.00
120 - 130	1.00	-
	<u>5.00</u>	<u>2.00</u>

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

20. 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:

	2023	2022
	Actual	Actual
Total	\$ -	\$ -
Number of People	-	-

21. Contingencies

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

Holidays Act Compliance – schools payroll

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

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

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not recorded in these financial statements.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$128,825 (2022:\$122,960) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
MOE SIP Hall Upgrade 233764	45,000	14,287	30,713
MOE LSPM Perimeter Fence 240426	160,614	62,502	98,112
Total	205,614	76,789	128,825

(b) Operating Commitments

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

(Operating commitments at 31 December 2022: nil)

23. Financial Instruments

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

Financial assets measured at amortised cost

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash and Cash Equivalents	110,916	213,368	232,589
Receivables	209,365	177,937	177,937
Investments - Term Deposits	459,115	437,510	437,510
Total Financial assets measured at amortised cost	<u>779,396</u>	<u>828,815</u>	<u>848,036</u>

Financial liabilities measured at amortised cost

Payables	266,566	183,507	183,507
Finance Leases	38,672	18,675	18,675
Total Financial liabilities measured at amortised Cost	<u>305,238</u>	<u>202,182</u>	<u>202,182</u>

24. Events After Balance Date

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

25. 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 2023

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 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 10 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities 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 Members of the Board, Kiwisport report, Statement of compliance with employment policy, Analysis of variance, Student Progress and Achievement report and Report on How the school has given effect to Te Tiriti o Waitangi, 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



Bellevue School

KiwiSport

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

In 2023 the school received total Kiwisport funding of \$5039.60 (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

Reporting on the principles of being a Good Employer

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

Bellevue School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board:

- *takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees*
- *considers staff health and wellbeing (hauora) and work-life balance, and will consider applications for flexible working arrangements*
- *ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and wellbeing of students, colleagues, and public interest*
- *promotes high levels of staff performance through:*
 - *performance management and professional development*
 - *acknowledgement of staff achievements*
 - *salary units and classroom release time.*
- *deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.*

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

Our EEO programme includes:

- *developing a policy statement and establishing objectives*
- *appointing an EEO representative*
- *consulting with staff to hear any concerns*
- *creating an employee database (with informed consent for any EEO data collected)*

	<ul style="list-style-type: none"> • encouraging staff to participate in training and career development • programme monitoring through staff meetings and board reports • reviewing employment and personnel policies and processes.
How do you practise impartial selection of suitably qualified persons for appointment?	<i>Declaration of Conflict of Interest Follow the appointment process</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Māori, - The employment requirements of Māori, and - Greater involvement of Māori in the Education service? 	<i>Bellevue School is an equal opportunities employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.</i>
How have you enhanced the abilities of individual employees?	<i>Yes, through coaching, mentoring and professional learning opportunities</i>
How are you recognising the employment requirements of women?	<i>By ensuring that we:</i> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.
How are you recognising the employment requirements of persons with disabilities?	<i>By ensuring that we:</i> <ul style="list-style-type: none"> • treat current and prospective staff fairly • make decisions based on relevant merit • work to eliminate bias and discrimination.

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

Strategic Goal: Ako

We are learners and leaders for life.

We are reflective, creative, innovative and collaborative.

We teach, lead and learn with respect, responsibility, resourcefulness and resilience.

Annual Target/Goal:

Progress with needs identified through the use of learning progressions

Actions <i>List all the actions from your Annual Implementation Plan for this Annual Target/Goal.</i>	What did we achieve? <i>What were the outcomes of our actions? What impact did our actions have?</i>	Evidence <i>This is the sources of information the board used to determine those outcomes.</i>	Reasons for any differences (variances) between the target and the outcomes <i>Think about both where you have exceeded your targets or not yet met them.</i>	Planning for next year – where to next? <i>What do you need to do to address targets that were not achieved. Consider if these need to be included in your next annual implementation plan.</i>
Action 1 Use HERO to identify next steps and patterns of learning behaviour	Teachers engaging regularly to update goals and progressions. Utilise group goal setting to inform planning.	Real time online data	Professional development is ongoing to achieve this. Making this a part of everyday teaching and learning is the key. Team meetings designed to support this discussion have been implemented.	Consistent use of group goal setting. Assessment for Learning (AFL) PLD has been initiated. Maths PD across the whole school develop a deeper understanding and agreement across teams
Action 2 Teacher use assessment for learning practices and meet the needs	Use of different ways to assess and observe	Planning and assessment practices The development of Observation sheets		Continue the development of AFL practices and Learning focused relationships. Ande Ford employed to

of all students				work with the middle team to support teachers with planning and assessment for learning practices.
Action 3 Learning stories are developed	Two - three learning story posts each term to celebrate student learning and the key competencies across the curriculum	Reporting to parents in a variety of ways	Online, real time reporting is happening as a part of our everyday teaching and learning	Developing student ability to create own learning posts
Action 4 Identify progress of all learners through HERO	Data identifies students who are Cruising, unsatisfactory, growth and Optimal	Progress data improved for Reading and Writing	Greater emphasis on tracking students. Progressions not matching DMIC assessment practices	Progress improvement in Reading, writing and Maths. Validity of data as teachers come to understand curriculum levels
Action 5 All students who are of concern will be identified and monitored	The use of HERO assessment data and tracking sheets within teams to inquire into student progress	Teacher's identifying and inquiring into and acting on supporting student learning	Moderation within and across teams varied	Moderation practices increased more regularly within teams and across the school Coaching conversations to identify next teacher steps Ande Ford employed to develop coaching capabilities of the leadership team.

Bellevue School Student Progress and Achievement

End of year 2023 Reading, Writing, Maths

Achievement Report

This Academic Achievement Report states where Bellevue School students are learning in relation to the New Zealand Curriculum Levels in Reading, Writing and Mathematics.

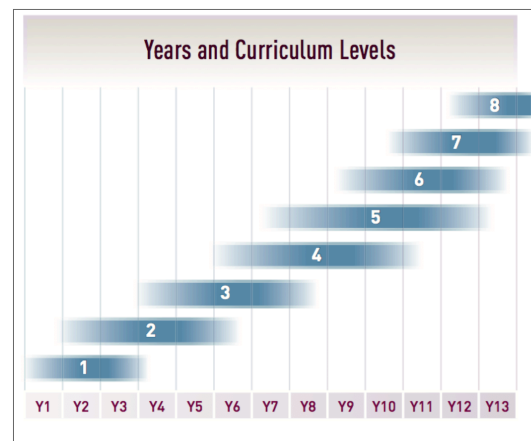
Progress Report

At Bellevue School we value student progress and regularly track all students to ensure one year of progress for one year of input.

It is the intention of our school to ensure all students are enabled to work to their full potential and so experience expected progress towards learning outcomes. Annual planning will reflect initiatives and interventions to address students of concern with specific focus on identified individuals, groups and cohorts where required.

New Zealand Curriculum Levels

This diagram shows how curriculum levels typically relate to years at school. Many students do not, however, fit this pattern. They include those with special learning needs, those who are gifted, and those who come from non- English-speaking backgrounds. Students learning an additional language are also unlikely to follow the suggested progression: level 1 is the entry level for those with no prior knowledge of the language being learned, regardless of their school year. Each Curriculum Level covers approximately two years of schooling.



Whole School Achievement Data

	Reading		Writing		Maths	
	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)	% Achieved At or Above (Expected CL)	Number achieved At or Above expected CL (and total population)
Whole School	82%	308/378	77%	292/ 378	74%	281/378
Mainstream	81%	244 /301	79%	238/301	74%	222/301
Montessori	83%	64/77	70%	54/77	77%	59/77
Boys	81%	164/202	74%	149/202	80%	161/202
Girls	82%	144/176	81%	143/176	68%	120/176
Maori boys	76%	35/46	63%	29/46	70%	32/46
Maori girls	82%	28/34	82%	28/34	68%	23/34
Pasifika boys						
Pasifika girls						

Pasifika Student numbers have been redacted to protect confidentiality due to low numbers currently attending Bellevue School.

Comparison End Year 2022 - End Year 2023 Data

	Reading 2022	Reading 2023	Writing 2022	Writing 2023	Maths 2022	Maths 2023
Whole School	80%	82%	69%	77%	73%	74%
Mainstream	81%	81%	75%	79%	75%	74%
Montessori	78%	83%	51%	70%	64%	77%

Analysis:

- Gains have been made across the school in reading and writing.
- There have been significant gains in writing and maths in Montessori.
- There has been a slight decline in achievement in maths in mainstream. A two year focus on math through DMIC PLD has increased our students ability to problem solve. Our maths progressions in our student management system are not aligning to the DMIC assessments and progressions.
- Maori students are not achieving at the same levels as other students in the school.
-

Next Steps:

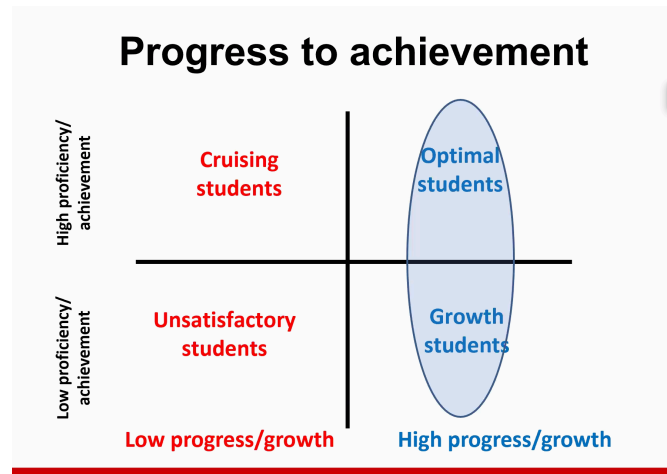
- Ande Ford employed to provide PLD to support teachers with planning and assessment for learning practices, observation, learning intentions, success criteria, accelerated learning practices.
- Ande Ford employed to provide PLD to support the leadership team to develop coaching capacity.
- Moderation practices increased more regularly within teams and across the school.
- A focus on culturally responsive practices to ensure Māori are achieving success as Māori.
- A focus on learning focused relationships.

Whole School Progress Data

All students deserve a year's worth of progress for a year's schooling - John Hattie

A year's progress at Bellevue School:

- What does this look like?
- How do we know that our learners are getting a year's progress for a year's input?



Reading progress to Achievement - End 2023

Expected Proficiency / Achievement	Cruising 29	Optimal 283
Low Proficiency Achievement	Unsatisfactory 12	Growth 54

Low Progress / Growth

Expected Progress / Growth

Writing progress to Achievement - End 2023

Expected Proficiency / Achievement	Cruising 8	Optimal 285
Low Proficiency Achievement	Unsatisfactory 20	Growth 66

Low Progress / Growth

Expected Progress / Growth

Maths progress to Achievement - End 2023

Expected Proficiency / Achievement	Cruising 10	Optimal 274
Low Proficiency Achievement	Unsatisfactory 34	Growth 61

Low Progress / Growth

Expected Progress / Growth

Next Steps:

All students who are not progressing as expected are being tracked, with accompanying discussion in Week 3 and Week 8 each term. This will track students in greater detail.

How Bellevue School has given effect to Te Tiriti o Waitangi

At Bellevue School we place the learner at the centre of everything we do.

We support the growth of the whole child: intellectual, physical, emotional and social in an environment that builds on their strengths.

We foster relationships, encourage curiosity and promote creativity.

We celebrate cultural diversity and honour Te Tiriti o Waitangi by building a sense of identity, actively protecting and preserving the Māori language and connecting the culture of the community and whānau.

We ensure a shared responsibility towards further learning for children, teachers, parents and the community.

Vision

Growing learners for life

- Poipoia te kakano, kia puawai (nurture the seed and it will blossom).

Bellevue School has given effect to the Treaty of Waitangi in a variety of ways.

Bellevue School systems and routines have been adapted to ensure:

- increased use of Whakatauki and Karakia for our school and context
- All children learning waiata/karakia and participating in kapa haka
- our classrooms and school unique to Aotearoa (biculturally)
- increase their knowledge and use of te reo. Correct pronunciation and encouraging others to use and normalise te reo.

Bellevue School has supported professional learning and development by providing:

- knowledge of the treaty and local tikanga
- Te Reo opportunities
- Teaching and Leading to the Northeast - Russell Bishop
- learning focused relationships
- teaching programmes investigating The Treaty of Waitangi
- N.Z histories curriculum

Bellevue School has increased community and whānau interactions by:

- consultation with our Māori whānau through community engagement surveys and discussion
- holding Rā Whānau Mai at the beginning of the year to get to know whānau and ākonga
- engaging with families and allowing them to bring their expertise and/or experiences into the classroom