

# BELL BLOCK SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### School Directory

**Ministry Number:** 2157

**Principal:** Conrad Hailes

**School Address:** 31 Bell Block Court, Bell Block

**School Postal Address:** 31 Bell Block Court, Bell Block, New Plymouth, 4312

**School Phone:** 06 755 0838

**School Email:** kim.hill@bellblock.school.nz

Accountant / Service Provider:

**Education Services.**  
*Dedicated to your school*



# BELL BLOCK SCHOOL

Annual Report - For the year ended 31 December 2022

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## Bell Block School

### Statement of Responsibility

For the year ended 31 December 2022

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

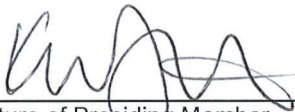
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

KEVIN WATKIN STRETTON

Full Name of Presiding Member



Signature of Presiding Member

26 May 2023

Date:

Conrad Hailes

Full Name of Principal



Signature of Principal

26 May 2023

Date:



**Bell Block School**

**Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	3,337,173	3,186,358	3,220,424
Locally Raised Funds	3	139,024	13,950	125,981
Interest Income		12,586	2,500	7,060
		<u>3,488,783</u>	<u>3,202,808</u>	<u>3,353,465</u>
<b>Expenses</b>				
Locally Raised Funds	3	92,252	5,000	53,399
Learning Resources	4	2,359,837	2,396,988	2,459,544
Administration	5	246,342	219,167	216,649
Finance		3,998	3,335	4,010
Property	6	546,519	602,051	494,893
		<u>3,248,948</u>	<u>3,226,541</u>	<u>3,228,495</u>
<b>Net Surplus / (Deficit) for the year</b>		239,835	(23,733)	124,970
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>239,835</u>	<u>(23,733)</u>	<u>124,970</u>

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



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**Bell Block School**

**Statement of Changes in Net Assets/Equity**

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		1,004,667	861,837	897,040
Total comprehensive revenue and expense for the year		239,835	(23,733)	124,970
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	(17,343)
Equity at 31 December		1,244,502	838,104	1,004,667
Accumulated comprehensive revenue and expense		1,244,502	838,104	1,004,667
Equity at 31 December		1,244,502	838,104	1,004,667

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.



**Bell Block School**  
**Statement of Financial Position**  
As at 31 December 2022

		2022	2022	2021
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	317,859	429,923	512,217
Accounts Receivable	8	244,580	160,119	167,270
GST Receivable		7,569	-	69,755
Prepayments		3,702	5,240	2,738
Inventories	9	1,413	2,418	397
Investments	10	238,000	204,000	230,000
Funds Receivable for Capital Works Projects	16	227,280	-	102,171
		1,040,403	801,700	1,084,548
<b>Current Liabilities</b>				
GST Payable		-	23,012	-
Accounts Payable	12	251,735	231,345	219,222
Revenue Received in Advance	13	-	3,478	15,321
Provision for Cyclical Maintenance	14	18,375	22,467	18,133
Finance Lease Liability	15	21,213	16,472	20,354
Funds held for Capital Works Projects	16	-	-	304,546
		291,323	296,774	577,576
<b>Working Capital Surplus/(Deficit)</b>		749,080	504,926	506,972
<b>Non-current Assets</b>				
Investments (more than 12 months)	10	30,000	60,000	38,000
Property, Plant and Equipment	11	557,841	370,410	547,842
		587,841	430,410	585,842
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	73,233	78,115	62,266
Finance Lease Liability	15	19,186	19,117	25,881
		92,419	97,232	88,147
<b>Net Assets</b>		1,244,502	838,104	1,004,667
<b>Equity</b>		1,244,502	838,104	1,004,667

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



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**Bell Block School**  
**Statement of Cash Flows**  
For the year ended 31 December 2022

		2022	2022	2021
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		951,818	787,104	792,456
Locally Raised Funds		120,431	13,950	137,618
Goods and Services Tax (net)		62,186	-	(92,767)
Payments to Employees		(426,443)	(451,845)	(460,060)
Payments to Suppliers		(320,157)	(675,485)	(298,644)
Interest Paid		(3,998)	(3,335)	(4,010)
Interest Received		8,795	2,500	8,052
Net cash from/(to) Operating Activities		392,632	(327,111)	82,645
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(101,744)	(9,000)	(111,536)
Purchase of Investments		-	-	(4,000)
Net cash from/(to) Investing Activities		(101,744)	(9,000)	(115,536)
<b>Cash flows from Financing Activities</b>				
Finance Lease Payments		(18,113)	(22,076)	(15,658)
Funds Administered on Behalf of Third Parties		(467,133)	-	(227,344)
Net cash from/(to) Financing Activities		(485,246)	(22,076)	(243,002)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(194,358)</b>	<b>(358,187)</b>	<b>(275,893)</b>
Cash and cash equivalents at the beginning of the year	7	512,217	788,110	788,110
<b>Cash and cash equivalents at the end of the year</b>	7	<b>317,859</b>	<b>429,923</b>	<b>512,217</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 Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



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# Bell Block School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### **a) Reporting Entity**

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

##### **b) Basis of Preparation**

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

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **PBE Accounting Standards Reduced Disclosure Regime**

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

###### **Measurement Base**

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

###### **Presentation Currency**

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

###### **Specific Accounting Policies**

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

###### **Critical Accounting Estimates And Assumptions**

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

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

###### **Cyclical maintenance**

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's 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 14.





#### *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 11.

#### **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 15. Future operating lease commitments are disclosed in note 21b.

#### *Recognition of grants*

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

### **c) Revenue Recognition**

#### **Government Grants**

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

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

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

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

The property from which the School operates is owned by the 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 released to revenue as the conditions are fulfilled.

#### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.



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### **Interest Revenue**

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

### **d) 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.

### **e) 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.

### **f) 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.

### **g) Accounts Receivable**

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools 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.

### **h) Inventories**

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

### **i) 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.

### **j) 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 are depreciated over their estimated useful lives on a straight line 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	20 years
Furniture and Equipment	5-10 years
Information and Communication Technology	5 years
Library Resources	8 years
Leased assets held under a Finance Lease	Term of Lease

### k) 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 and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

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.

### l) Impairment of property, plant, and equipment and intangible assets

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

#### Non cash generating assets

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

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

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

### m) 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.



#### **n) 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, to but not yet taken at balance date.

##### *Long-term employee entitlements*

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

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

#### **o) Revenue Received in Advance**

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

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

#### **p) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

#### **q) 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.

#### **r) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL programme), all income and expenditure related to the provision of the service is 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.

#### **s) Provision for Cyclical Maintenance**

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on 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 schools carries out painting maintenance of the whole school over a 7 to 10 year period, 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.





**t) Financial Instruments**

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

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

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

**u) Borrowings**

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

**v) 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.

**w) Budget Figures**

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

**x) Services received in-kind**

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



## 2. Government Grants

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Government Grants - Ministry of Education	964,839	787,104	831,098
Teachers' Salaries Grants	1,980,433	1,962,017	2,028,083
Use of Land and Buildings Grants	382,606	437,237	352,097
Other Government Grants	9,295	-	9,146
	<u>3,337,173</u>	<u>3,186,358</u>	<u>3,220,424</u>

The school has opted in to the donations scheme for this year. Total amount received was \$64,200.

## 3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations & Bequests	56,381	2,000	59,260
Fees for Extra Curricular Activities	46,232	7,200	56,776
Trading	1,461	1,000	1,595
Fundraising & Community Grants	34,950	3,750	8,350
	<u>139,024</u>	<u>13,950</u>	<u>125,981</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	91,094	5,000	51,378
Trading	1,158	-	2,021
	<u>92,252</u>	<u>5,000</u>	<u>53,399</u>
<i>Surplus for the year Locally raised funds</i>	<u>46,772</u>	<u>8,950</u>	<u>72,582</u>

## 4. Learning Resources

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	82,622	72,582	66,675
Employee Benefits - Salaries	2,164,090	2,216,131	2,268,817
Staff Development	4,433	19,200	15,168
Depreciation	108,692	89,075	108,884
	<u>2,359,837</u>	<u>2,396,988</u>	<u>2,459,544</u>



## 5. Administration

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,323	5,323	5,168
Board Fees	4,455	4,455	4,455
Board Expenses	8,317	7,700	12,994
Communication	10,256	11,500	6,455
Consumables	13,643	15,200	11,698
Operating Lease	62	-	63
Other	28,826	24,513	30,728
Employee Benefits - Salaries	154,561	130,070	124,582
Insurance	5,683	5,566	5,866
Service Providers, Contractors and Consultancy	15,216	14,840	14,640
	<u>246,342</u>	<u>219,167</u>	<u>216,649</u>

## 6. Property

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	32,207	31,166	29,557
Cyclical Maintenance Provision	16,089	16,333	(7,002)
Grounds	11,936	11,150	12,163
Heat, Light and Water	22,497	23,492	23,524
Rates	4,892	5,112	4,312
Repairs and Maintenance	4,814	6,600	10,915
Use of Land and Buildings	382,606	437,237	352,097
Security	3,411	3,300	5,245
Employee Benefits - Salaries	68,067	67,661	64,082
	<u>546,519</u>	<u>602,051</u>	<u>494,893</u>

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

## 7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	317,859	429,923	512,217
Cash and cash equivalents for Statement of Cash Flows	<u>317,859</u>	<u>429,923</u>	<u>512,217</u>

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



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## 8. Accounts Receivable

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	1,847	1,178	225
Receivables from the Ministry of Education	28,739	-	-
Banking Staffing Underuse	25,114	-	25,825
Interest Receivable	6,729	3,930	2,938
Teacher Salaries Grant Receivable	182,151	155,011	138,282
	<u>244,580</u>	<u>160,119</u>	<u>167,270</u>
Receivables from Exchange Transactions	37,315	5,108	3,163
Receivables from Non-Exchange Transactions	207,265	155,011	164,107
	<u>244,580</u>	<u>160,119</u>	<u>167,270</u>

## 9. Inventories

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
School Hats	1,413	2,418	397
	<u>1,413</u>	<u>2,418</u>	<u>397</u>

## 10. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	238,000	204,000	230,000
Non-current Asset			
Long-term Bank Deposits	30,000	60,000	38,000
Total Investments	<u>268,000</u>	<u>264,000</u>	<u>268,000</u>



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## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	233,851	75,977	-	-	(20,616)	289,212
Furniture and Equipment	218,201	17,795	-	-	(44,601)	191,395
Information and Communication Technology	36,332	-	-	-	(15,911)	20,421
Leased Assets	43,275	16,481	-	-	(22,799)	36,957
Library Resources	16,183	8,438	-	-	(4,765)	19,856
<b>Balance at 31 December 2022</b>	<b>547,842</b>	<b>118,691</b>	<b>-</b>	<b>-</b>	<b>(108,692)</b>	<b>557,841</b>

The net carrying value of equipment held under a finance lease is \$36,957 (2021: \$43,275)

### Restrictions

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	456,753	(167,541)	289,212	380,776	(146,925)	233,851
Furniture and Equipment	568,485	(377,090)	191,395	557,123	(338,922)	218,201
Information and Communication Technology	308,244	(287,823)	20,421	308,244	(271,912)	36,332
Leased Assets	79,339	(42,382)	36,957	75,967	(32,692)	43,275
Library Resources	117,993	(98,137)	19,856	109,555	(93,372)	16,183
<b>Balance at 31 December</b>	<b>1,530,814</b>	<b>(972,973)</b>	<b>557,841</b>	<b>1,431,665</b>	<b>(883,823)</b>	<b>547,842</b>



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## 12. Accounts Payable

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Creditors	49,386	19,404	66,549
Accruals	3,551	4,067	3,446
Banking Staffing Overuse	-	36,448	-
Employee Entitlements - Salaries	182,151	155,011	138,282
Employee Entitlements - Leave Accrual	16,647	16,415	10,945
	<u>251,735</u>	<u>231,345</u>	<u>219,222</u>
Payables for Exchange Transactions	251,735	231,345	219,222
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>251,735</u>	<u>231,345</u>	<u>219,222</u>

The carrying value of payables approximates their fair value.

## 13. Revenue Received in Advance

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Revenue in Advance	-	3,478	15,321
	<u>-</u>	<u>3,478</u>	<u>15,321</u>

## 14. Provision for Cyclical Maintenance

	2022	2022 Budget (Unaudited)	2021
	Actual \$	\$	Actual \$
Provision at the Start of the Year	80,399	84,249	87,401
Increase to the Provision During the Year	16,091	16,333	16,333
Use of the Provision During the Year	(4,880)	-	-
Other Adjustments	(2)	-	(23,335)
Provision at the End of the Year	<u>91,608</u>	<u>100,582</u>	<u>80,399</u>
Cyclical Maintenance - Current	18,375	22,467	18,133
Cyclical Maintenance - Non current	73,233	78,115	62,266
	<u>91,608</u>	<u>100,582</u>	<u>80,399</u>

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2023. This plan is based on the schools 10 Year Property plan / painting quotes.



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## 15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	23,962	16,472	23,819
Later than One Year and no Later than Five Years	20,545	19,117	28,158
Future Finance Charges	(4,108)	-	(5,742)
	<u>40,399</u>	<u>35,589</u>	<u>46,235</u>

### Represented by

Finance lease liability - Current	21,213	16,472	20,354
Finance lease liability - Non current	19,186	19,117	25,881
	<u>40,399</u>	<u>35,589</u>	<u>46,235</u>

## 16. Funds Held (Owed) 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 projects is included under cash and cash equivalents in note 7.

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roll Growth Project		216788	(102,171)	-	(1,931)	-	(104,102)
A,D,I:ILE Upgrades		224172	304,546	1,964	(429,688)	-	(123,178)
Totals			<u>202,375</u>	<u>1,964</u>	<u>(431,619)</u>	<u>-</u>	<u>(227,280)</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(227,280)

	2021	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Blk A,D & G Refurb		completed	(165,911)	2,530	163,381	-	-
Roll Growth Project		216788	465,234	237,529	(804,934)	-	(102,171)
Blk A,B,D Learn Support		216089	146,391	33,533	(179,924)	-	-
A,D,I:ILE Upgrades		224172	-	706,319	(401,773)	-	304,546
Totals			<u>445,714</u>	<u>979,911</u>	<u>(1,223,250)</u>	<u>-</u>	<u>202,375</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	304,546
Funds Receivable from the Ministry of Education	(102,171)



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## 17. 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 conditions 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.

## 18. Remuneration

### Key management personnel compensation

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	4,455	4,455
<i>Leadership Team</i>		
Remuneration	559,863	693,437
Full-time equivalent members	5.44	6.00
Total key management personnel remuneration	564,318	697,892

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. The Board also has Finance (n/a members) and Property (n/a members) that met 0 and 0 times 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 1

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	140 - 150
Benefits and Other Emoluments	4 - 5	4 - 5
Termination Benefits	-	-

### Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	1.00	-
110 - 120	-	1.00
	1.00	1.00

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



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## 19. Compensation and Other Benefits Upon Leaving

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

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

## 20. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022.

The Ministry is in the Process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

### Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022 a contingent liability for the school may exist.

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2022 the Board has entered into contract agreements for capital works as follows:

\$1,217,985 contract for the Roll Growth Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,087,529 has been received of which \$1,191,631 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$831,351 contract for the A,D,I:LE Upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$708,283 has been received of which \$831,461 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments as at 31 December 2021:

\$1,215,150 contract for the Roll Growth Project as agent for the Ministry of Education. This project is fully funded by the Ministry and \$1,087,529 has been received of which \$1,189,700 has been spent on the project to balance date. This project has been approved by the Ministry; and

\$822,250 contract for the A,D,I:LE Upgrades as agent for the Ministry of Education. This project is fully funded by the Ministry and \$706,319 has been received of which \$401,773 has been spent on the project to balance date. This project has been approved by the Ministry.)



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## (b) Operating Commitments

There are no operating commitments as at 31 December 2022 (Operating commitments at 31 December 2021: nil).

## 22. Financial Instruments

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

### Financial assets measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash and Cash Equivalents	317,859	429,923	512,217
Receivables	244,580	160,119	167,270
Investments - Term Deposits	268,000	264,000	268,000
<b>Total Financial assets measured at amortised cost</b>	<b>830,439</b>	<b>854,042</b>	<b>947,487</b>

### Financial liabilities measured at amortised cost

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Payables	251,735	231,345	219,222
Finance Leases	40,399	35,589	46,235
<b>Total Financial Liabilities Measured at Amortised Cost</b>	<b>292 134</b>	<b>266 934</b>	<b>265 457</b>

## 23. Events After Balance Date

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

## 24. Comparatives

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

## 25. New Plymouth Group Mowing Scheme

Bell Block School is part of a partnership in the New Plymouth Group Mowing Scheme. The mowing scheme is a partnership agreement between 21 schools in Taranaki. Each members share in the scheme is only realisable on winding up of the scheme. If any member withdraws from the scheme and the majority wish to continue, the withdrawing member will forfeit their ownership rights and will not be purchased out by other members. The scheme is administered by Education Services Ltd, and a Management Committee consisting of at least two representatives from the member schools. The balance date for the scheme is 31 March. The partnership is audited by Silks Audit Chartered Accountants Limited.

The School's share of total equity in the scheme has been calculated using management accounts as at 31 December in order to align with the School's financial year.

Total Equity as at 31/12/22	\$	70,186
Bell Block School Share	\$	3,342
<b>Total Equity as at 31/12/21</b>	<b>\$</b>	<b>49,935</b>
<b>Bell Block School Share</b>	<b>\$</b>	<b>2,378</b>



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## **INDEPENDENT AUDITOR'S REPORT**

### **TO THE READERS OF BELL BLOCK SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

The Auditor-General is the auditor of Bell Block School (the School). The Auditor-General has appointed me, Talia Anderson-Town, using the staff and resources of Silks Audit Chartered Accountants 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 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with with Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime

Our audit was completed on 26 May 2023. This is the date at which our opinion is expressed.

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

#### **Basis for our opinion**

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

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

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

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

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board 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 is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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



- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises Statement of Financial Responsibility, Board of Trustees schedule included under the School Directory page and the Analysis of Variance, but does not include the financial statements, Kiwisport statement and Personnel Policy Compliance statement included as appendices, 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.



**Talia Anderson-Town**  
**Silks Audit Chartered Accountants Ltd**  
**On behalf of the Auditor-General**  
**Whanganui, New Zealand**

## Bell Block School

### Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Greg Watt	Presiding Member	Elected	Sep 2022
Kevin Stretton	Presiding Member	Elected	Sep 2025
Conrad Hailes	Principal	ex Officio	
Suzanne Bradburn	Parent Representative	Elected	Sep 2022
Paul Walden	Parent Representative	Elected	Sep 2025
Casey Rook	Parent Representative	Elected	Sep 2022
Matthew Lee	Parent Representative	Elected	Sep 2025
Nicky Stephens	Parent Representative	Elected	Sep 2025
Rebecca Paris	Parent Representative	Elected	Sep 2025
Linda Lamb	Staff Representative	Elected	Sep 2022
Kim Thomas	Staff Representative	Elected	Sep 2025

## Bell Block School

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2022, the school received total Kiwisport funding of \$6,346 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2022 the Bell Block School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.

## Bell Block School Analysis of Variance 2022

**NELP Objective 2** Barrier free access

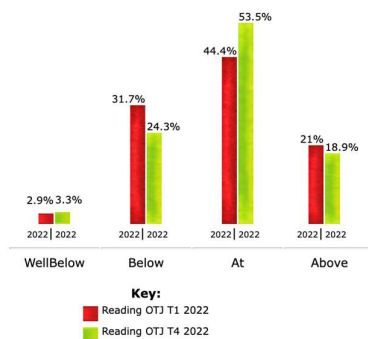
**Priority 4** – Ensure every Akonga gains sound foundation skills, including literacy and numeracy

**Major School Goal:** Improve academic outcomes for students with a focus on students not meeting expectations through focused Targeted Team Action Plans

### School Achievement data

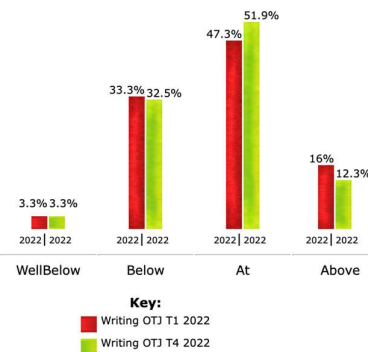
#### Reading (Y3-Y8)

	WB	B	A	Ab
Term 1 2022	7 2.9%	77 31.7%	108 44.4%	51 21%
Term 4 2022	8 3.3%	59 24.3%	130 53.5%	46 18.9%



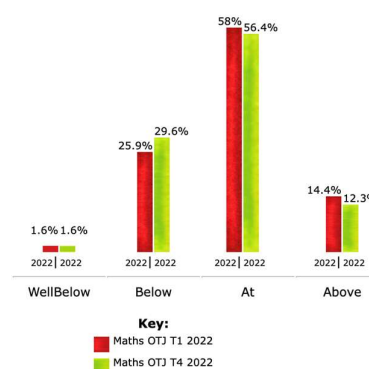
#### Writing (Y3-Y8)

	WB	B	A	Ab
Term 1 2022	8 3.3%	81 33.3%	115 47.3%	39 16%
Term 4 2022	8 3.3%	79 32.5%	126 51.9%	30 12.3%



#### Maths (Y3-Y8)

	WB	B	A	Ab
Term 1 2022	4 1.6%	63 25.9%	141 58%	35 14.4%
Term 4 2022	4 1.6%	72 29.6%	137 56.4%	30 12.3%



Team Action Details	Review and Outcomes
Junior Team (Y0-2)	
<p>Term 1 Focus</p> <ul style="list-style-type: none"> <li>Targeted focus on number knowledge - ID, ordering, FNWS and BNWS to 20, counting backwards</li> </ul> <p>Clear Lesson Structures</p> <ul style="list-style-type: none"> <li>Warm up</li> <li>Shared learning goal, instructional groups</li> <li>Warm down/ review</li> </ul> <p>Explicit Teaching</p> <ul style="list-style-type: none"> <li>Learning intentions unpacked with students</li> <li>Deliberate Acts of Teaching</li> <li>Effective questioning</li> <li>Teacher modelling</li> <li>I do, we do, you do structure</li> </ul> <p>Multiple Exposures</p> <ul style="list-style-type: none"> <li>provide variety of tasks and opportunities to teach the skill being learnt</li> </ul> <p>Term 2 Focus</p> <ul style="list-style-type: none"> <li>Targeted focus on literacy. (Phonics, structured literacy, spelling patterns...)</li> </ul> <p>Identify 1 or 2 <a href="#">DATs</a> to focus on implementing consistently</p> <p>Room 2 - Prompting (developing independence) Modelling</p> <p>Room 3 - Modelling (I do, we do, you do) prompting (attending and searching prompts)</p> <p>Room 4 - Modelling, Prompting</p> <p>Room 5 - Daily phonics, modelling, I do, we do, you do</p> <p>Room 6 - Modelling (I do, we do, you do) and questioning</p> <p>Term 3 Focus</p> <ul style="list-style-type: none"> <li>BSLA Training and implementation</li> </ul> <p><b>Room 2:</b> Integrate reading and writing together to create more coverage of learning - multiple exposures</p> <p><b>Room 3:</b> Begin to implement aspects of the BSLA Programme</p> <p><b>Room 4:</b> Begin to implement aspects of the BSLA Programme</p> <p><b>Room 5:</b> Begin to implement aspects of the BSLA Programme (modelling / prompting / giving feedback)</p> <p><b>Room 6:</b> Begin to implement aspects of the BSLA Programme</p>	<p>End of 2022 student achievement statement:</p> <p><b>Mathematics</b></p> <p>Year 0: 0 Students who are below expected level</p> <p>Year 1: 5 (9%) Students who are below expected level</p> <p>Year 2: 3 (6%) Students who are below expected level</p> <p><b>Reading</b></p> <p>Year 0: 0 Students who are below expected level</p> <p>Year 1: 6 (11%) Students who are below expected level</p> <p>Year 2: 13 (28%) Students who are below expected level</p> <p><b>Writing</b></p> <p>Year 0: 0 Students who are below expected level</p> <p>Year 1: 8 (14%) Students who are below expected level</p> <p>Year 2: 13 (23%) Students who are below expected level</p> <p><b>STUDENT DATA ANALYSIS:</b></p> <p>Throughout the year the Junior Team started a targeted Team Action Plan to increase the maths and reading of our students.</p> <p>We started with maths in Term 1: We focused on lesson structures, unpacking WALTs and the deliberate acts of teaching (especially effective modelling and prompting). We also looked at multiple exposures to teaching maths to help cater for different learning styles throughout our classroom. The result of this was:</p> <ul style="list-style-type: none"> <li>Lower ability students being exposed to higher level thinking to help boost their learning</li> <li>Students making steady progress</li> <li>Students' knowledge was being consolidated more frequently and in different ways to help them remember mathematical information</li> </ul> <p>Overall the end of year data shows that only 5 Year 1 and 3 Year 2 students did not reach the expected end of year level. Looking deeper into these students you can see that:</p> <ul style="list-style-type: none"> <li>2 of the 5 Year 1's are new to Bell Block School. They have entered the school academically at a New Entrant level and have very low attendance rates. Meanwhile, 2 out of the 5 are either ELL or have underlying health issues that affect their learning.</li> <li>Of the 3 Year 2's that are below. One is new to the school and has entered at a New Entrant level with poor attendance and 1 has underlying medically diagnosed health issues that affect learning</li> </ul>

<p>Term 4 Focus</p> <ul style="list-style-type: none"> <li>Implementing a phonics programme to support reading and writing acceleration - with attention on assessment for learning</li> </ul> <p>Room 2: 25.10.22 <i>Integrate reading and writing together to create more coverage of learning - multiple exposures</i> <i>Add in aspects of BSLA into practice</i> 23.11.22 <i>Integrated story book and more focused phonics with a connection to handwriting for the multiple exposures component of my goal</i></p> <p>Room 3-6 <i>Continue implementing weeks 11-20 of the BSLA programme. Find ways to incorporate independent activities into the daily session</i></p>	<p>Our teachers and DP are aware of these and are currently catering to provide the best support possible to help boost these students' learning and attendance in the classroom.</p> <p>Throughout Term 3, the Junior Team has been focusing on reading. We began looking at phonics in Term 2 and then moved into a BSLA programme in Term 3 and 4. This programme included daily phonics programmes with quality teaching and follow up activities to reinforce learning goals. It ensured that students were exposed to explicit teaching that had a clear progression allowing both students, teachers and families to clearly see and celebrate student achievement.</p> <p>The result of this programme was:</p> <ul style="list-style-type: none"> <li>Student engagement and enjoyment of phonics and reading lessons</li> <li>Student confidence at sounding out unknown words</li> <li>Whanau involvement</li> <li>Both steady and accelerated progress taking place in reading</li> </ul> <p>Overall, by the end of 2022 only 6 year 1's and 13 Year 2's have not reached the expected standard. Looking further into this data we can see that:</p> <ul style="list-style-type: none"> <li>2 of the 6 Year 1's are new to Bell Block School. They have entered the school academically at a New Entrant level and have very low attendance rates. Meanwhile 3 are ELL or have underlying health issues that affect their learning.</li> <li>Out of the 13 Year 2's below there are a range of outlying circumstances such as being new to the school, poor attendance and underlying health issues.</li> </ul> <p>Again our teachers and DP are aware of this and working to cater for these students throughout the classroom.</p> <p style="text-align: center;"><b>Where to next?</b></p> <p>As a Junior Team we aim to continue our high standard of mathematics teaching and learning throughout the classroom. We are interested in continuing the BSLA programme. We are attending a hui with all the BSLA schools in North Taranaki to discuss what parts of the programme are working well and what could be improved. As a team we then have a meeting set to discuss how we will incorporate this effectively in the classroom to allow all students the best access and opportunities to experience effective teaching, learning and academic success in reading.</p>
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Team Action Details	Review and Outcomes																				
Middle Team (Y3-4)																					
<p>Term 1 Focus</p> <ul style="list-style-type: none"><li>• collaborative team planning and professional discussion on explicit strategies to apply</li><li>• explicit teaching of maths vocabulary with visuals to assist understanding</li><li>• Explicit teaching and modelling of the use of maths equipment to assist understanding of concepts for visual and kinesthetic learning</li><li>• opportunities for practice for reinforcement of concepts</li><li>• teacher aide time used to reinforce number knowledge through practical activities and games</li></ul> <p>Term 2 Focus</p> <ul style="list-style-type: none"><li>• Explicit sharing of learning target with students - use consistent language/use visuals(working progression wall) ie learning target</li><li>• Targeted feedback to students on their achievement and progressions</li><li>• using explicit verbal immediate feedback with explicit language</li><li>• eliciting the language from students to verbalise their knowledge and steps</li><li>• Teachers collaboratively sharing the “how’ at team meetings based on research and professional reading material shared in meetings</li></ul> <p>Term 3 Focus</p> <ul style="list-style-type: none"><li>• Share between colleagues our resources used for obtaining reading progressions</li><li>• Make learning target visible in shared reading and reading groups – How? Where?</li><li>• Reading arrow displayed to show where students are and where they need to get to.</li><li>• Self-assessment word lists</li></ul> <p>Term 4 Focus</p> <ul style="list-style-type: none"><li>• embed practice time allowed for word practice</li><li>• continue trialling decodable texts with our lower readers</li><li>• continue with using language of learning targets and displaying on board and in student books</li><li>• in meetings, discuss and develop word lists appropriate to reading material/books</li><li>• investigate heart words</li><li>• liaise with Juniors over BSLA resources and PD learnings</li></ul>	<p>Throughout the year, we have tackled the challenge of sharing learning targets with our students in an efficient and explicit way, to both support their learning and develop accountability and motivation, especially with our priority students in mind. We looked at the explicit, correct language we used, the visual displays of learning targets in the classroom and the concrete resources we were using to support the learning of these targets. Having this as a consistent focus in our team meetings enabled positive, rigorous discussions and the sharing of successes and failures. Teachers tried new approaches and used Ministry websites to go to the correct source for language and materials. This was continually shared in our team meetings.</p> <p>Through discussion, we found an increased engagement and motivation amongst most students but the evidence was not always easy to measure. From our team reflection this term, we agree that the strategies we have put in place have helped make shifts in progress for most students but have been focussed around curriculum subject areas rather than other educational needs. We began Term 1 and 2 with a focus on maths and then agreed to apply the strategies to Reading to coincide with our PD sessions with our facilitator, Melisa.</p> <p><u>Reading analysis:</u></p> <p>End of 2022 Reading Data:</p> <table><tr><td>Well Below -</td><td>0 Y3 students</td><td>0%,</td><td>2 Y4 students</td><td>4 %</td></tr><tr><td>Below -</td><td>15 Y3 students</td><td>30%,</td><td>8 Y4 students</td><td>17%</td></tr><tr><td>At -</td><td>28 Y3 students</td><td>56%,</td><td>29 Y4 students</td><td>60%</td></tr><tr><td>Above -</td><td>7 Y3 students</td><td>14 %,</td><td>9 Y4 students</td><td>19 %</td></tr></table> <p>Our reading data shows 70% of Year 3 students at At or Above expectations and 79% of Year 4 students at At or Above. The data shows there has been a shift mostly in Year 4s with huge improvement from students that were below and now at At.</p> <p><u>Priority Student Focus</u></p> <p>Looking at the individual students that are Below or Well Below, there are 25 students in total.</p> <p>There are 13 students who have moved 1-2 curriculum sub levels.</p> <p>There are 12 students who have not moved a sublevel over the year.</p>	Well Below -	0 Y3 students	0%,	2 Y4 students	4 %	Below -	15 Y3 students	30%,	8 Y4 students	17%	At -	28 Y3 students	56%,	29 Y4 students	60%	Above -	7 Y3 students	14 %,	9 Y4 students	19 %
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	<p>The students that are Below the expected level tend to be across the curriculum, with only a few being subject specific to reading.</p> <p>To analyse what is happening and what is working and what is not, we've reflected on those students' individual needs. A variety of reasons crop up, such as attendance, Special Educational Needs, whanau contact, teacher knowledge, learning behaviours, as well as the impact of Covid over the last 2 years. Going forward for next year, with our target group of students, we will observe and analyse all-round classroom learning behaviours and address strategies explicitly to tackle those issues rather than just curriculum focussed. With this in mind, we will continue to prioritise discussions in our team meetings every fortnight to share strategies and knowledge.</p>
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Team Action Details	Review and Outcomes
Senior Team (Y5-6)	
<p>Term 1 Focus</p> <p><b>Work collaboratively within our team to focus on</b></p> <ul style="list-style-type: none"> <li>• Building teacher capability</li> <li>• Targeted teaching strategies</li> <li>• Using resources</li> <li>• Maximising learning time</li> <li>• Meaningful and relevant work</li> <li>• Setting realistic goals</li> <li>• Data collection/analysis is meaningful, useful, and manageable.</li> </ul> <p><b>Implement frontloading strategies</b></p> <ul style="list-style-type: none"> <li>• A teaching practice to help struggling students prepare for the concept or skill they will be working with during the lesson.</li> </ul> <p><b>Working with a group of students prior to or alongside the lesson.</b></p> <ul style="list-style-type: none"> <li>• Prior knowledge</li> <li>• Vocabulary</li> <li>• Strategies</li> <li>• Using specific descriptive feedback - verbal and written</li> </ul> <p><b>Scaffolding the learning</b></p> <ul style="list-style-type: none"> <li>• Show and tell - modelling</li> <li>• Time to discuss - TPS</li> <li>• Pre teaching skills/vocabulary</li> <li>• Use visual tools/resources</li> <li>• Pause, ask questions, pause, review</li> </ul> <p><b>Teacher aide/learning assistant</b></p> <ul style="list-style-type: none"> <li>• To be used for alongside other students while teacher works with priority students</li> </ul> <p>Term 2 Focus</p> <p><b>Plan collaboratively within our team to focus on</b></p> <ul style="list-style-type: none"> <li>• Building teacher capability</li> <li>• Targeted teaching strategies</li> <li>• Using resources</li> <li>• Maximising learning time</li> <li>• Meaningful and relevant work</li> <li>• Setting realistic goals</li> <li>• Data collection/analysis is meaningful, useful, and manageable.</li> </ul>	<p>The focus across the year was a teaching strategy and as a team we found that the students were engaged and motivated and all made progress. This encompassed both quantitative and qualitative data. No particular curriculum area was targeted until Term 4, when we focused more on reading and spelling. We cross grouped for spelling and have had some really positive results with this.</p> <p>Students in the well below or below category that showed minimal shifts were analysed more closely. Discussions around these students centred around their engagement and participation. As a team we felt that with the front loading techniques the students gained a lot of confidence and were more willing to join in activities they may have previously refused to do, or put in minimal effort. Connections and strong relationships between students and the teacher have helped. Some reasons that were discussed around the lack of progress included new students, truancy issues, social and emotional needs, behavioural and educational needs (cognition).</p> <p>As a team it was really good to share teaching ideas and strategies that were working. Having a target and specific strategies to implement gave teachers focus and the opportunity to improve or refine their practice in order to meet the needs of students. We agreed that sometimes it is about trying something new in an effort to change outcomes.</p>

**Implement frontloading strategies**

- A teaching practice to help struggling students prepare for the concept or skill they will be working with during the lesson.

**Working with a group of students prior to or alongside the lesson.**

- Prior knowledge
- Vocabulary
- Strategies
- Using specific descriptive feedback – verbal and written

**Scaffolding the learning**

- Show and tell - modelling
- Time to discuss - TPS
- Pre teaching skills/vocabulary
- Use visual tools/resources
- Pause, ask questions, pause, review

**Teacher aide/learning assistant**

- To be used for alongside other students while teacher works with priority students

**Term 3 focus**

- Professional discussions in team meetings
- Planning ideas and sharing relevant resources
- Talking about texts
- Front loading techniques is key to reading comprehension
- Using read aloud for front loading
- Videos
- Front loading reading comprehension strategies
- Front loading vocabulary instruction

**Term 4 focus**

- Professional discussions in team meetings
- Spelling – The Code – Across team spelling groups to continue – retest to check levels
- Maths workshops for targeted teaching
- Planning ideas and sharing relevant resources
- Talking about texts
- Front loading techniques is key to reading comprehension
- Using read aloud for front loading
- Videos
- Front loading reading comprehension strategies
- Front loading vocabulary instruction

**Data**

The comparison in data from end of year 2021 – 2022 shows that less students are below the expected standard in reading and writing. Across both year groups

70% - 77% of students are at or above in reading, writing and maths.

	Students Below		Students At or Above	
	Term 4 2021	Term 4 2022	Term 4 2021	Term 4 2022
Reading	37%	23%	63%	77%
Writing	36%	32%	64%	70%
Maths	28%	27%	72%	73%

**Reading**

3% were well below

21% were below

77% were at or above

**Writing**

4% were well below

28% were below

70% were at or above

**Maths**

1% were well below

27% were below and

73% were at or above

When analysing the data and outcomes across the senior school the biggest shifts have come from the Year six students.

Team Action Details	Review and Outcomes
Intermediate Team (Y7-8)	
<p>Term 1 Focus</p> <ul style="list-style-type: none"> <li>• <b>Frontloading:</b> supporting targeted students to have conceptual knowledge learning prior to broader class learning. These students can then be in the role of 'expert' for their peers.</li> </ul> <p>Frontloading may include, but is not limited to, providing some or all of the following information and actions to and with our learners so that they are ready to effectively work by themselves with minimal guidance:</p> <ul style="list-style-type: none"> <li>• Immersion in a real-world issue or genre (including noticing and naming features/qualities) through access to and interaction with excellent texts, multimedia, and relevant resources.</li> <li>• Sufficient background knowledge.</li> <li>• Pre-teaching vocabulary and concepts (e.g., when students wouldn't be able figure it out by reading text).</li> <li>• Demonstrations and thinking aloud by expert(s).</li> <li>• Multiple shared experiences.</li> <li>• Hearing and discussing stories and texts read aloud.</li> <li>• Exploring related websites.</li> <li>• Viewing videos on the topic; listening to related podcasts.</li> <li>• Partner and small-group work.</li> <li>• Checking for understanding throughout the process.</li> <li>• Raising important questions.</li> <li>• Lots of opportunities for talk and guided discussion.</li> <li>• Purposeful and thoughtful guided practice.</li> </ul> <p>Term 2 Focus</p> <p>Implemented independent frontloading tasks to better prepare them for secondary school.</p> <p>Examples included video content, cheat sheet, articles, class website, teacher recorded videos, TIP charts, listen to text prior, note taking</p> <p>Term 3 Focus</p> <p>Implementing 'the code'</p> <p>The intermediate team this term has shifted their focus to the explicit teaching of spelling. Amongst our data, spelling was the aspect of writing that our students were struggling with the most. We are using The Code, which is a resource to support teaching Structured Literacy from Year One through to Year Eight, and includes explicit and systematic teaching of</p>	<p>Term 1</p> <p>The intermediate team goal was to accelerate progress with the use of frontloading with reading, writing and maths. This method pre-teaches vocabulary and concepts that students would not have prior to frontloading.</p> <p>So far, we have found that students were reluctant to take part in this initially, and were apprehensive of the concept. As time went on, the students saw the benefit of having a pre-lesson and how to bridge the knowledge gap, allowing them to understand higher level concepts with more ease. Renee noticed students during her walkthroughs were able to articulate the impact of their frontloading lesson, and how it allowed them to delve deeper into concepts being taught, and accelerating their progress.</p> <p>There have been disruptions to attendance with COVID, however without teaching time being interrupted with events we have more time in the classroom.</p> <p>Term 2</p> <p>We have been moving part of our priority students from teacher focussed frontloading to student led. This has meant providing students with resources, equipment and content around a concept before a teacher-led session. We have found great success with this implementation, Renee has noticed students referring to front loaded content during walkthroughs of classes.</p> <p>With our lower priority students, it is still more teacher led at this stage. Our goal is to move them past this point and have more independence in preparation for secondary school.</p> <p>Term 3</p> <p>Although we only had three weeks of beginning the programme, after PD, testing and implementation, the engagement from the students was great. Formative assessment has shown improvement. Student voice (from their report comments) has shown that a lot of students have valued this</p>

<p>phonological awareness, the alphabetic principle, syllable types and morphology, and The Code encompasses these.</p> <p>Upon analysing data, most of the intermediate team are beginning with the Year 5/6 scope and sequence, with about 25% below this level and 25% above this level. From advice from our Resource Teacher of Literacy, we decided to cross group our spelling workshops to allow for targeted, explicit teaching. So far, the engagement from the students has been high and progress for the first few weeks has been great. We have not done a post-test as of yet.</p> <p>Term 4 Focus</p> <p>Continuation of The Code programme based on student progress and development from previous term.</p> <p>Refined teacher development of teaching spelling alongside the code</p> <p>Assessment of students in groups on spelling lists at appropriate levels.</p> <p>Adjustments to groups based on observations and previous data.</p>	<p>programme and are finding spelling easier. As a team, we are noticing the effects of this programme in their writing.</p> <p>Term 4</p> <p>The intermediate team has fully implemented The Code spelling programme over the past two terms as our Targeted Team Action Plan. This term, we were able to continue this programme from the 4 weeks of teaching time we had undertaken in term 3. We adjusted the groups as their learning needs changed. We had a total of 11 weeks learning time, meeting our groups for 20 minutes 3 times a week. In week 5, we undertook another test to assess their summative progress. Before now, their progress was assessed formatively (through observations of students and, marking of written work). By the time of the test, they had been learning through this programme for 9 weeks.</p> <p>102 students made progress in this programme out of the 108 who participated. 6 students did not make progress, 4 students being in the higher group and 2 being in the lower groups. The largest barrier to their progress was lack of attendance. 42.59% of the students made 10%-20% progress. 33.33% of the students made over 20% progress.</p>
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