

BELL BLOCK SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 Financial Statements - For the year ended 31 December 2024

Index

Page	Statement
------	-----------

1	Statement of Responsibility
2	Statement of Comprehensive Revenue and Expense
3	Statement of Changes in Net Assets/Equity
4	Statement of Financial Position
5	Statement of Cash Flows
6 - 20	Notes to the Financial Statements
	Independent Auditor's Report

Other Information

Members of the Board

Kiwisport / Statement of Compliance with Employment Policy

Statement of Variance

Evaluation of the School's Student Progress and Achievement

Report on how the School has given effect to Te Tiriti o Waitangi

Bell Block School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Kevin Watkin Stretton

Full Name of Presiding Member



Signature of Presiding Member

30 May 2025

Date:

Conrad Hailey

Full Name of Principal



Signature of Principal

30 May 2025

Date:

Bell Block School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	4,096,067	3,255,948	3,716,829
Locally Raised Funds	3	164,988	90,685	113,276
Interest		64,594	15,000	38,787
Gain on Sale of Property, Plant and Equipment		261	-	139
Other Revenue		-	-	4,313
Total Revenue		4,325,910	3,361,633	3,873,344
Expense				
Locally Raised Funds	3	112,400	84,935	48,617
Learning Resources	4	2,972,325	2,555,724	2,729,172
Administration	5	264,611	220,311	237,726
Interest		4,877	4,466	3,780
Property	6	765,125	560,152	733,726
Loss on Disposal of Property, Plant and Equipment		391	-	128
Total Expense		4,119,729	3,425,588	3,753,149
Net Surplus / (Deficit) for the year		206,181	(63,955)	120,195
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		206,181	(63,955)	120,195

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

Bell Block School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,358,924	1,160,358	1,244,502
Total comprehensive revenue and expense for the year		206,181	(63,955)	120,195
Contributions from the Ministry of Education - Distribution to MOE		-	-	(27,920)
Contributions from the Ministry of Education - NPGMS Distribution of Funds		-	-	3,046
Contributions from the Ministry of Education - MOE Donated Assets		36,378	-	-
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	19,101
Equity at 31 December		1,601,483	1,096,403	1,358,924
Accumulated comprehensive revenue and expense		1,601,483	1,096,403	1,358,924
Equity at 31 December		1,601,483	1,096,403	1,358,924

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	409,985	545,652	374,766
Accounts Receivable	8	247,304	244,580	191,720
GST Receivable		17,893	7,569	7,445
Prepayments		7,611	3,702	5,453
Inventories	9	1,525	1,413	2,136
Investments	10	632,000	238,000	470,000
Funds Receivable for Capital Works Projects	16	-	-	103,142
		<u>1,316,318</u>	<u>1,040,916</u>	<u>1,154,662</u>
Current Liabilities				
Accounts Payable	12	255,088	251,735	232,161
Revenue Received in Advance	13	-	-	7,428
Provision for Cyclical Maintenance	14	23,496	18,375	22,227
Finance Lease Liability	15	17,595	21,213	20,167
Funds held for Capital Works Projects	16	19,859	-	-
		<u>316,038</u>	<u>291,323</u>	<u>281,983</u>
Working Capital Surplus/(Deficit)		<u>1,000,280</u>	<u>749,593</u>	<u>872,679</u>
Non-current Assets				
Investments (more than 12 months)	10	110,000	30,000	30,000
Property, Plant and Equipment	11	556,536	433,609	572,069
Work in Progress		63,328	-	-
		<u>729,864</u>	<u>463,609</u>	<u>602,069</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	106,857	97,613	85,008
Finance Lease Liability	15	21,804	19,186	30,816
		<u>128,661</u>	<u>116,799</u>	<u>115,824</u>
Net Assets		<u>1,601,483</u>	<u>1,096,403</u>	<u>1,358,924</u>
Equity		<u>1,601,483</u>	<u>1,096,403</u>	<u>1,358,924</u>

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

Bell Block School

Statement of Cash Flows

For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,053,333	911,502	983,321
Locally Raised Funds		162,112	90,685	119,170
Goods and Services Tax (net)		(10,448)	-	124
Payments to Employees		(569,510)	(580,714)	(470,407)
Payments to Suppliers		(395,900)	(132,357)	(349,550)
Interest Paid		(4,877)	(4,466)	(3,780)
Interest Received		55,755	15,000	26,597
Net cash from/(to) Operating Activities		290,465	299,650	305,475
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		261	-	-
Purchase of Property Plant & Equipment (and Intangibles)		(119,473)	(46,368)	(99,140)
Purchase of Investments		(252,000)	-	(232,000)
Proceeds from Sale of Investments		10,000	-	-
Net cash from/(to) Investing Activities		(361,212)	(46,368)	(331,140)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	19,101
Contributions from Ministry of Education		-	-	(24,874)
Finance Lease Payments		(17,035)	(25,489)	(18,430)
Funds Administered on Behalf of Other Parties		123,001	-	106,775
Net cash from/(to) Financing Activities		105,966	(25,489)	82,572
Net increase/(decrease) in cash and cash equivalents		35,219	227,793	56,907
Cash and cash equivalents at the beginning of the year	7	374,766	317,859	317,859
Cash and cash equivalents at the end of the year	7	409,985	545,652	374,766

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.

Bell Block School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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.

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 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.

h) Inventories

Inventories are consumable items held for sale and comprised of School Hats. 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 material.

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) 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 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 surplus or deficit.

The reversal of an impairment loss is recognised in 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.

l) 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.

m) 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 and 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 surplus or deficit in the period in which they arise.

n) 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 students, should the School be unable to provide the services to which they relate.

o) 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.

p) 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.

q) 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. The School holds sufficient funds to enable the funds to be used for their intended purpose.

r) 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 School 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.

s) 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.

t) 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.

u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

v) Budget Figures

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

w) 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Government Grants - Ministry of Education	1,096,003	918,023	945,087
Teachers' Salaries Grants	2,421,674	1,955,319	2,240,101
Use of Land and Buildings Grants	568,723	382,606	528,152
Other Government Grants	9,667	-	3,489
	4,096,067	3,255,948	3,716,829

3. Locally Raised Funds

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Revenue			
Donations and Bequests	80,196	70,935	7,228
Fees for Extra Curricular Activities	60,046	14,800	65,763
Trading	2,099	1,200	1,180
Fundraising and Community Grants	22,647	3,750	39,105
	164,988	90,685	113,276
Expense			
Extra Curricular Activities Costs	110,548	84,935	47,081
Trading	1,852	-	1,536
	112,400	84,935	48,617
<i>Surplus for the year Locally Raised Funds</i>	52,588	5,750	64,659

4. Learning Resources

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Curricular	77,686	97,699	85,828
Employee Benefits - Salaries	2,743,653	2,317,854	2,521,048
Staff Development	32,706	34,000	9,627
Depreciation	118,280	106,171	112,669
	2,972,325	2,555,724	2,729,172

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	8,690	5,790	5,483
Board Fees and Expenses	9,443	13,655	10,083
Operating Leases	-	-	63
Other Administration Expenses	51,885	38,662	44,961
Employee Benefits - Salaries	170,293	143,804	153,738
Insurance	7,500	2,000	7,318
Service Providers, Contractors and Consultancy	16,800	16,400	16,080
	<u>264,611</u>	<u>220,311</u>	<u>237,726</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	23,118	16,047	32,990
Heat, Light and Water	21,855	18,300	21,666
Rates	6,557	6,261	5,800
Repairs and Maintenance	32,002	21,283	34,312
Use of Land and Buildings	568,723	382,606	528,152
Employee Benefits - Salaries	74,380	74,375	71,541
Other Property Expenses	38,490	41,280	39,265
	<u>765,125</u>	<u>560,152</u>	<u>733,726</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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	409,985	545,652	374,766
Cash and cash equivalents for Statement of Cash Flows	<u>409,985</u>	<u>545,652</u>	<u>374,766</u>

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

Of the \$409,985 Cash and Cash Equivalents, \$19,859 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	87	30,586	1,033
Receivables from the Ministry of Education	7,675	-	-
Interest Receivable	27,758	6,729	18,919
Banking Staffing Underuse	-	25,114	-
Teacher Salaries Grant Receivable	211,784	182,151	171,768
	<u>247,304</u>	<u>244,580</u>	<u>191,720</u>
Receivables from Exchange Transactions	27,845	37,315	19,952
Receivables from Non-Exchange Transactions	219,459	207,265	171,768
	<u>247,304</u>	<u>244,580</u>	<u>191,720</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
School Hats	1,525	1,413	2,136
	<u>1,525</u>	<u>1,413</u>	<u>2,136</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	632,000	238,000	470,000
Non-current Asset			
Long-term Bank Deposits	110,000	30,000	30,000
Total Investments	<u>742,000</u>	<u>268,000</u>	<u>500,000</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	266,599	-	-	-	(22,440)	244,159
Furniture and Equipment	212,052	19,772	-	-	(54,784)	177,040
Information and Communication Technology	27,434	67,632	(391)	-	(13,635)	81,040
Leased Assets	48,112	10,203	-	-	(22,395)	35,920
Library Resources	17,872	5,531	-	-	(5,026)	18,377
	572,069	103,138	(391)	-	(118,280)	556,536

The net carrying value of equipment held under a finance lease is \$35,920 (2023: \$48,112)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	456,753	(212,594)	244,159	456,753	(190,154)	266,599
Furniture and Equipment	639,265	(462,225)	177,040	626,561	(414,509)	212,052
Information and Communication Technology	385,456	(304,416)	81,040	319,316	(291,882)	27,434
Leased Assets	81,791	(45,871)	35,920	83,798	(35,686)	48,112
Library Resources	126,347	(107,970)	18,377	120,816	(102,944)	17,872
	1,689,612	(1,133,076)	556,536	1,607,244	(1,035,175)	572,069

12. Accounts Payable

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Creditors	20,131	49,386	15,877
Accruals	8,690	3,551	3,656
Banking Staffing Overuse	-	-	24,825
Employee Entitlements - Salaries	211,784	182,151	171,768
Employee Entitlements - Leave Accrual	14,483	16,647	16,035
	255,088	251,735	232,161

Payables for Exchange Transactions	255,088	251,735	232,161
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	255,088	251,735	232,161

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Revenue in Advance	-	-	1,839
Grants in Advance - Ministry of Education	-	-	5,589
	-	-	7,428

14. Provision for Cyclical Maintenance

	2024	2024 Budget (Unaudited)	2023
	Actual \$	\$	Actual \$
Provision at the Start of the Year	107,235	99,941	91,608
Increase to the Provision During the Year	19,274	16,047	15,925
Use of the Provision During the Year	-	-	(17,363)
Other Adjustments	3,844	-	17,065
Provision at the End of the Year	130,353	115,988	107,235
Cyclical Maintenance - Current	23,496	18,375	22,227
Cyclical Maintenance - Non current	106,857	97,613	85,008
	130,353	115,988	107,235

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	20,819	21,213	24,728
Later than One Year and no Later than Five Years	24,731	19,186	35,887
Future Finance Charges	(6,151)	-	(9,632)
	<u>39,399</u>	<u>40,399</u>	<u>50,983</u>

Represented by

Finance lease liability - Current	17,595	21,213	20,167
Finance lease liability - Non current	21,804	19,186	30,816
	<u>39,399</u>	<u>40,399</u>	<u>50,983</u>

16. 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 7, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roll Growth Project	216788	-	-	-	-	-
A,D,I:ILE Upgrades	224172	(103,142)	127,000	(3,999)	-	19,859
Totals		<u>(103,142)</u>	<u>127,000</u>	<u>(3,999)</u>	<u>-</u>	<u>19,859</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	19,859
Funds Receivable from the Ministry of Education	-

2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Roll Growth Project	216788	(104,102)	134,307	(58,175)	27,970	-
A,D,I:ILE Upgrades	224172	(123,178)	3,937	(1,264)	17,363	(103,142)
Totals		<u>(227,280)</u>	<u>138,244</u>	<u>(59,439)</u>	<u>45,333</u>	<u>(103,142)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(103,142)

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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	4,455	4,455
<i>Leadership Team</i>		
Remuneration	811,955	550,374
Full-time equivalent members	7.11	4.63
Total key management personnel remuneration	816,410	554,829

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	150 - 160
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	2024 FTE Number	2023 FTE Number
100 - 110	4.00	8.00
110 - 120	1.00	1.00
130 - 140	1.00	0.00
	6.00	9.00

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



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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

21. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$19,859 (2023: \$41,221) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
A,D,I:ILE Upgrades	19,859
Total	19,859

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	409,985	545,652	374,766
Receivables	247,304	244,580	191,720
Investments - Term Deposits	742,000	268,000	500,000
Total financial assets measured at amortised cost	1,399,289	1,058,232	1,066,486

Financial liabilities measured at amortised cost

Payables	255,088	251,735	232,161
Finance Leases	39,399	40,399	50,983
Total financial liabilities measured at amortised cost	294,487	292,134	283,144

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.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF BELL BLOCK SCHOOL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Bell Block School (the School). The Auditor-General has appointed me, David Fraser 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 2024, 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 2024; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 30 May 2025. 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 is responsible for the other information. The other information comprises the information included on pages 1, 25 to 42, 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the School.

David Fraser

David Fraser
Silks Audit Chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand

Bell Block School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Kevin Stretton	Presiding Member	Elected	Sep 2025
Conrad Hailes	Principal	ex Officio	
Paul Walden	Parent Representative	Elected	Sep 2025
Matthew Lee	Parent Representative	Elected	Sep 2025
Nicky Stephens	Parent Representative	Elected	Sep 2025
Rebecca Paris	Parent Representative	Elected	Sep 2025
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 2024, the school received total Kiwisport funding of \$7,145 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2024.

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	Following our health and safety policies. We provide employees with a healthy and safe working environment. There is a clear procedure for reporting of hazards and systems are in place for improvements to be made. The senior leadership team monitors staff mental health and were possible makes adjustments to programmes and plans.
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	Our EEO policy is available on school docs. Following the appointment procedure which is monitored and reported on to the Board. All permanent positions are advertised externally. We run a full day induction day for all new employees and are looking at adding a second day after they have begun their role.
How do you practise impartial selection of suitably qualified persons for appointment?	Clear communication with the appointment panel and following the appointment policy. We have a range of staff on the appointment panel and include Board representatives for senior leadership positions. We complete referee checks for all interviewees. We appoint the best candidate based on the needs of the role.
How are you recognising, <ul style="list-style-type: none"> – The aims and aspirations of Maori, – The employment requirements of Maori, and – Greater involvement of Maori in the Education service? 	Te Tiriti o Waitangi provides a lens for our school procedures and actions Māori Educational success policy available on school docs Ka hikitea ka hapaitia education strategy guides thinking planning and actions for Māori students MAC development Developing connections and engagement with our Whānau, local iwi and hapu.
How have you enhanced the abilities of individual employees?	PLD from external and internal expertise Professional growth cycles in place for each teacher Coaching and support is available to all staff
How are you recognising the employment requirements of women?	Where possible we are able to be flexible with work arrangements. Knowing employees and having opportunities to share needs adaptations required. Regular meetings with staff Family friendly environment
How are you recognising the employment requirements of persons with disabilities?	The school is set up for persons with disabilities – both staff and students. Building works undertaken allow for additional facilities or improved access. Individual meetings Induction days Identify and provide equipment and adjustments to work spaces if required

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy. The Ministry of Education monitors these policies:

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

Bell Block School
Analysis of Variance 2024

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 - PaCT data

	2023 Average Scale Score	2024 Average Scale score	Scale Score Gain
Juniors (Y2 only)	265	431.8	116.8
Middle (Y3-4)	415.6	526.9	111.3
Senior (Year 5-6)	567.7	620.1	52.4
Intermedi ate (Y7/8)	681.5	751.1	69.5

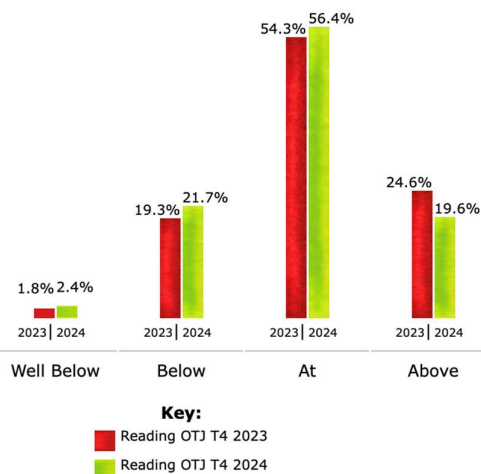
**Average Scale Score by
Team**



Writing

	WB	B	A	Ab
Term 4 2023	6 1.7%	100 28.5%	212 60.4%	33 9.4%
Term 4 2024	12 3.4%	116 32.8%	193 55%	31 8.8%

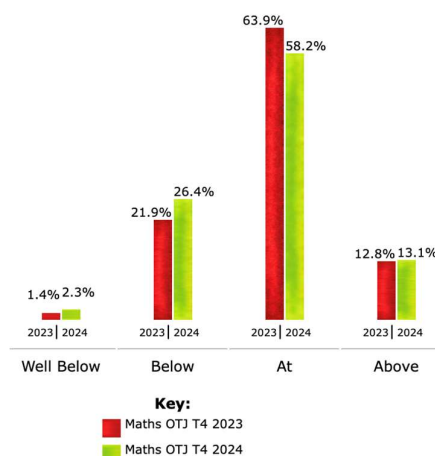
2023 At and Above 69.4%
2024 At and Above 63.8%



Maths

	WB	B	A	Ab
Term 4 2023	5 1.4%	77 21.9%	225 63.9%	45 12.8%
Term 4 2024	8 2.3%	93 26.4%	205 58.2%	46 13.1%

Term 1 At and Above 76.7%
Term 4 At and Above 71.3%



Team Action Details	Review and outcomes
Junior Team (Y0-2)	
<p>Term 1 and 2 Focus: Maths</p> <p>Individual class focus teaching included</p> <ul style="list-style-type: none"> • Whole class learning on all stage 1 skills, 3 times per week, with follow up activities based on targets. • Include work with showing numbers of fingers instantly without having to count. • maths songs every day • Whole class maths warm ups to strengthen knowledge they already have • Daily subitising with 5's and 10s frames to get quick recall of basic facts • Daily number talks that focus on seeing numbers as set of objects rather individual items • Securely know the forward and backward number sequence 	<p>Term 1</p> <p>Huge improvement in stage 1 and 2 skills for all students. Several students have moved onto Stage 2.</p> <p>Much more confident at subitising, number identification and counting to 10.</p> <p>There has been some improvement to forwards/backwards counting to 20 -tested during whole class warmups and quick responses. We were starting to get into subitising using dice, number fans and our fingers to recognise numbers, as well as using YouTube clips to test number pattern knowledge. This seemed to help the children to get quicker at recognising numbers in different ways.</p> <p>Most of class is secure with Stage 0-1, counting forwards, backwards and recognition with numbers 1-10. Some still need practice with after and before numbers. Great improvement with subitizing at Stage 1.</p> <p>Anecdotal evidence that some children are now seeing dots and dice patterns faster without the need to count.</p> <p>Not much in the way of shifts for basic facts</p> <p>In particular, my focus students from Room 6 have all comfortably moved up at least one stage in the past term. There is evident movement in understanding of forward and backwards number sequences. There is progress in recognising subsidisation and place value of numbers up to 20, but not quite as significant.</p> <p>We are still working on skip counting patterns, but I gathered there needed to be secure understanding of patterns in ones, before broaching this.</p>

<ul style="list-style-type: none"> • Update the interactive activities used during the whole class learning to keep them engaging and relevant. • Students who are still working predominantly on stage 0 and 1 will also have small group time with the teacher to strengthen their knowledge of numbers to 10. • Fractions of shapes and equal sharing. Using YouTube clips to explain in 'child's speak'. • Identifying different looking $\frac{1}{2}$'s and $\frac{1}{4}$'s. • Exploring place value with lots of manipulatives to gain a better understanding of how the number system works and the patterns within • Understanding decade changes • Explore Expanded and standard notation to understand how numbers are made up • Exploring place value patterns using a variety of materials. • Children rotate around using different materials 	<p>Term 2</p> <p>11 out of 18 students have moved confidently into stage 2. All students have improved. Children are definitely grasping the idea of equal fractions in shapes. Lots of practise is really helping them to understand what $\frac{1}{2}$ and $\frac{1}{4}$ might look like. Using worksheets as a follow up activity is reinforcing the teaching they have received during whole class activities.</p> <p>Two of the three groups have grasped concept and are improving their quick recall. Lower group requires support and the use of manipulative materials.</p> <p>We have been using various place value manipulatives such as Place Value Blocks, Arrow Cards and Place value houses.</p> <p>Children are becoming aware that numbers are made up of digits and that each digit in a number has a certain place value.</p> <p>Students have a deeper understanding of how numbers are made up of digits, and the importance of the order of these digits and their place in the place value system.</p> <p>They are significantly more confident expanding a number, and are developing confidence recognising digits in their value in the place value system.</p>
---	--

<p>Term 3 Focus: Writing</p> <p>Individual class focus teaching included</p> <p>Year 0/1: Build Vocabulary (link to class focus with picture books and close reading with reading groups etc).</p> <p>Explicit teaching of adjectives and adverbs by brainstorming ideas and asking questions to add detail.</p> <p>Ask "What sort of ____ is it?"</p> <p>Explicit teaching of character descriptions for example, using a list of words and matching them to the appropriate character. We also brainstormed what characters were like on the inside (internal characteristics) and outside (physical attributes).</p> <p>Year 2: Mentor sentences</p> <p>Explicit teaching of specific language features - adjective, noun, verb, direct speech</p>	<p>Improved the complexity of their writing by the use of descriptive language.</p> <p>The children were able to verbalise and brainstorm in class discussions. This came through in a few of the children's writing pieces.</p> <p>Children are more aware of word choices.</p> <p>Children are describing smaller elements with greater detail.</p> <p>Many children are returning to edit their writing independently and improve their sentences.</p> <p>Children are naming and describing characters with additional details included</p> <p>They show an understanding of the elements of a fairy tale narrative and can start with an appropriate beginning such as 'Once upon a time'</p> <p>Children can briefly describe the sequence of events in a story following a logical order and structure</p> <p>Children carefully choose adjectives and verbs for greater impact.</p>
<p>Term 4 Focus: Writing</p> <p>Year 1:</p> <p>Working on consistently using capitals and full stops with every sentence. Exposing students to other punctuation e.g. speech marks, exclamation marks, question marks.</p> <p>Using descriptive language in their writing.</p> <p>Year 2:</p> <p>Teach dictionary skills (alphabetical order, guide words), CUPS editing,</p> <p>Subject specific vocabulary, explicitly using language appropriate to bridge building, explaining, labelling, writing lists</p>	<p>Children are currently learning a process for editing their work independently.</p> <p>They are more confident using a junior dictionary and spiral dictionary.</p> <p>They are beginning to self check before conferencing with a teacher.</p> <p>They are using vocabulary specific to the topic in both their oral and written language. They show that they comprehend because they are able to use it to explain with further detail.</p> <p>Using a picture prompt to promote shorter sentences with a focus on every sentence having a capital letter and a full stop.</p> <p>Using a descriptive word in each sentence.</p>
Middle Team (Y3-4)	
<p>Term 1 Focuses</p> <p>Explicit teaching of basic facts</p> <p>Repetition</p> <p>Use resources/visuals to improve and recognise patterns</p> <ul style="list-style-type: none"> Basic Facts speed tests weekly. 	<p>Changed my tuakana teina to have same ability buddies as stage 5 kids wanted the challenge too</p> <p>Independent revision is going well - engaged and getting a good idea of what they need to work on.</p> <p>Students have enjoyed and been engaged using tens frames, counters and the multilink cubes.</p> <p>We have been playing basic fact games like memory and maths board games. I need to continue with this.</p> <p>I have been using my morning calendar maths time with the whole class to revise basic facts and groups of ten with teen numbers, etc, and this is a great time for my priority learners first thing in the morning.</p> <p>Teaching basic facts 2 times a week - will move to 4 times and a basic facts test next term.</p>

<ul style="list-style-type: none"> • Independent practice - tuakana teina - stage 5 students supporting stage 3 students in practicing basic facts • Daily 10 for independent revision • Explicit teaching of basic facts. • Use visual materials - tens frames and multilink cubes to help students see patterns. • Use word problems and problem solving activities to help students apply basic facts knowledge in “real-world” maths scenarios. • Explicitly teach basic facts daily straight after morning tea with a buddy from the same stage they’re working on. • Weekly basic facts test • Use materials Use NZ maths model ABCD • Reteach basic facts from scratch ie Stage 1 to reinforce and check gaps • Practice opportunities using games 	<p>I have found that we have had to go back and do a lot of revision of basic facts as they have been forgotten.</p> <p>Tamariki have been loving using the maths materials throughout our math lessons. They are now more familiar with it and ask to use it when they are doing their independent work.</p> <p>Still finding NZ maths hard to navigate for sequence</p> <p>Priority group got stuck on subtraction. This has halted their understanding</p> <p>Games have been time consuming to find ones that hit the learning intention and are self explanatory</p>
<p>Term 2</p> <p>Develop independent practice through:- resources - games and materials Strategies as mentioned above Routines - secure and embed routines so students use time more effectively</p> <ul style="list-style-type: none"> • Spring maths with priority groups TA x 4 weekly • Provide materials at all times to support solving • Introduce new basic fact games to play each new topic • Share more strategies during group work • Explicitly teach basic facts daily straight after morning tea • Weekly basic facts test based • Use materials • Include practice time in maths sessions • Expose students to a variety of materials for reinforcement or knowledge acquisitions 	<ul style="list-style-type: none"> • Spring maths - groups now working regularly with TA • Talked about challenging level rather than easy level independent work • Students are really engaged with the new games that get introduced. • Some students are beginning to instantly recall basic facts during problem solving. • Teaching basic facts 4 times a week • Students feel success • They can buddy mark within the same stage to reinforce basic facts • Enjoy the challenge of trying to beat their score • Students are accessing materials with independence to support • Priority students need more repetition and practice than I first thought • There is a gap between manipulating concepts with resources and then being able to record this appropriately

<p>Term 3</p> <p>Introducing the 'Moving Forward with Basic Facts' book</p> <ul style="list-style-type: none"> • 3-4 times a week doing basic facts incorporated into tumble • Build automaticity of basic fact knowledge • Create student agency of practice, progress and successes. • Understand and use the maths language • self/peer assessment 	<p>-difficult to maintain 3-4 times per week due to production and rehearsal disruption to timetable</p> <p>-majority of students progressed to the next level at each assessment</p> <p>Took a while - 2 weeks for students to get into the new routine well</p> <p>Assessment is time consuming to keep moving forward regularly</p> <p>Students are starting to progress up level on basic facts wall. Having the wall itself is very motivating as they can visually see their level. The repetition of having basic facts as a daily warm up and as a part of their tumble appears to be helping students retain information. Knowing that assessment is every Friday and having a deadline also appears to be motivation.</p> <p>Most students are progressing up a level on our basic facts wall every Friday (Test day). All students have been practising basic facts 2 or 3 times a week, although we had a gap for production. Students are using the wall display to check their progress. Most checked it after the holidays to remind themselves where they were at. Last Friday I had 20/28 pass their current level and move to the next. I find the ones who don't pass are my target maths students.</p>
<p>Term 4</p> <p>Update/create a wall tracker system for monitoring</p> <p>Set up a system for students to organise their own marking and checking</p> <p>Continue using the moving forward with basic facts book throughout maths rotations</p> <p>Continue weekly tests and celebrating student success</p> <p>Strategies for maths priority learners: i.e. test anxiety/focus deficits, fine motor skills speed</p>	<p>Continued use of Basic Facts programme</p> <p>Students asked to do BF - like to have a chance to see themselves progress to next one - visually and in their books</p> <p>Some students still struggling with the timing issue - or independent focus during practice times</p>
Senior Team (Y5-6)	
<p>Term 1</p> <ul style="list-style-type: none"> • Meaningful math • Workshops to teach number patterns and allowing students to explore numbers • Daily hot spots in class that support fact knowledge with the use of workshops • Use a range of strategies and targeted teaching to cater to our learners needs • Use a variety of ways to practice facts and use in real contexts, including web based activities 	<p>Students becoming more confident with basic facts (add/sub, mult)</p> <p>Students more engaged with math learning - it supported them to solve more difficult problems</p> <p>Repetition helped most students</p>
Term 2	5 students accelerated in maths

<ul style="list-style-type: none"> • Meaningful maths • Workshops to teach number patterns and allowing students to explore numbers • Daily hot spots in class that support fact knowledge with the use of workshops • Use a range of strategies and targeted teaching to cater to our learners needs • Use a variety of ways to practise facts and use in real contexts, including web based activities • Start a class/group competition with basic facts 	<p>Improved Number Pattern Recognition: Workshops focusing on number patterns enabled students to explore and understand mathematical relationships more deeply. As a result, students demonstrated enhanced ability to identify and apply number patterns in various mathematical contexts.</p> <p>Increased Fact Fluency: Daily hot spots and workshops aimed at fact knowledge contributed to significant improvement in students' fluency with basic facts. Students were able to recall and apply facts more quickly and accurately,</p> <p>Tailored Learning Approaches: Through the use of a range of strategies and targeted teaching, students received personalised support based on their individual needs. This approach led to greater engagement and understanding, as students were able to work at their own pace and strengthen areas of weakness.</p> <p>Engagement and Competition in Basic Facts: The introduction of a class/group competition focused on basic facts fostered a sense of friendly competition and motivation. As a result, students showed increased enthusiasm and practice, leading to improvements in both their accuracy and speed when recalling basic facts</p>
<p>Term 3</p> <ul style="list-style-type: none"> • Workshops for a range of needs • Dictation exercises <p><i>Dictation is an important activity which enables individuals to gain language skills which will be required throughout life. Dictation, which is defined as transferring the articulated into writing, supports the development of writing and listening skills.</i></p> <ul style="list-style-type: none"> • Quick Write activities • Vocab work <p>Free Rice - use new vocabulary throughout the day/week to embed</p> <p>Label it - generating words</p> <ul style="list-style-type: none"> • Literacy warm ups (combination of different writing aspects) • Targeted teaching to text type - narrative, explanation etc... • Group planning/writing • Buddy planning/writing <p>Author's Chair - focused on one area each time</p>	<ul style="list-style-type: none"> • Workshops addressing varied student needs have enabled focused and differentiated writing support, ensuring all learners make progress. • Quick Write activities have boosted students' writing fluency and encouraged creative thinking. • Vocabulary-focused exercises, including the Free Rice initiative, have helped students embed and use new words effectively in their writing and discussions. • "Label it" activities have expanded students' ability to generate descriptive and topic-specific vocabulary. • Literacy warm-ups targeting multiple aspects of writing have improved foundational skills such as sentence variation and structure. • Targeted teaching of specific text types, such as narratives, has strengthened students' understanding of structural and language features. • Author's Chair sessions, focusing on specific writing elements, have built students' confidence in sharing and receiving constructive feedback on their work.

<p>Term 4</p> <ul style="list-style-type: none"> • Introduce structured mini-lessons targeting specific writing needs, such as sentence variation and vocabulary work. • Conduct workshops to address varied levels and individual skill gaps. • writing exercises to build speed and creative thinking. • Implement vocabulary challenges, encouraging consistent use of new words in daily writing and discussions. • "Sharing Circles" where students read their work focusing on specific writing elements. • Create thematic writing prompts tied to the inquiry topic to inspire engagement and deeper thinking. 	<ul style="list-style-type: none"> • Students have demonstrated greater variety in their sentence construction • Workshops have supported students with specific needs, leading to notable improvements in areas such as paragraph organisation and idea development. • Timed writing exercises have helped students write more fluently and express their thoughts more efficiently. • Vocabulary challenges have encouraged students to actively incorporate new words into their writing and class discussions, • Sharing has provided students with a platform to confidently present their work and reflect on targeted feedback • growth in specific writing elements. • Thematic writing prompts tied to the inquiry topic have inspired higher engagement
Intermediate Team (Y7-8)	
<p>Term 1</p> <ul style="list-style-type: none"> • Develop knowledge and use of the talk moves in mathematics <ul style="list-style-type: none"> ○ Revoice ○ Repeat ○ Wait time ○ Adding on ○ Agree/Disagree • Plan/Find/Use engaging multi-level mathematical word problems for the students • Create a classroom display with the talk moves • Foster classroom skills and development around student use of talk moves. 	<p>It went back and forth, and we found that Talk Moves worked in some classrooms but not all classrooms.</p> <p>Kade, who had used Talk Moves before and had more training on the concept, had better success in his classroom compared to the rest of the teachers due to a lack of knowledge or experience with the concept.</p> <p>We also found that Talk Moves linked well with numbers, as our Mathematics unit this term focused on it.</p>
<p>Term 2</p> <ul style="list-style-type: none"> • Develop knowledge and use of the talk moves in mathematics <ul style="list-style-type: none"> ○ Revoice ○ Repeat 	<p>Class focussed on explaining your working out, having someone explain someone else's explanation using the 4 things from talk moves. Kids are much more open to communicating and sharing their understanding and the way they are problem solving. Some barriers have been children who do not like sharing in small or larger groups are still reluctant.</p>

<ul style="list-style-type: none"> ○ Wait time ○ Adding on ○ Agree/Disagree • Plan/Find/Use engaging multi-level mathematical word problems for the students • Create a classroom display with the talk moves • Foster classroom skills and development around student use of talk moves. 	<p>Students are not overly engaged as a whole class, they are very quick to agree with the justification as opposed to discussing or disputing amongst each others. Hannah finds it is more useful to explore in small groups. Using Chat GPT to create the word problems has been helpful.</p> <p>This has not been sustained in class for the majority of Term 2 due to Teacher leave. When used the kids were highly engaged in small groups and the justifications were really strong.</p> <p>Whole class, also didn't work. In small groups Lynda found they struggled. The groups lacked application and they could not stay engaged in the process.</p> <p>Tried using the sticks to get engagement and that also didn't work.</p> <p>All 4 classes - all in agreement that mixed ability groups are working.</p> <p>Ability groups for guided maths groups or workshops.</p>
<p>Terms 3 and 4</p> <p>Get acquainted with Lane Clark's effective teaching methods for promoting deeper thinking.</p> <p>Use graphic organisers as part of our strategies to deliver all Math concepts</p>	<p>Lane Clark is known for her focus on developing deeper thinking skills and enhancing learning experiences through innovative teaching strategies, including the use of graphic organizers. While there isn't a specific, well-documented "Lane Clark method" for mathematics, her general approach can be summarized as follows:</p> <ol style="list-style-type: none"> 1. Deeper Thinking and Understanding: Clark emphasizes the importance of not just rote learning or surface-level understanding, but encouraging students to engage in deeper thinking. This involves making connections, understanding concepts at a fundamental level, and applying knowledge in new and varied contexts. 2. Graphic Organizers: In her approach, graphic organizers are tools that help students visualize and organize their thinking. These can be particularly useful in mathematics for breaking down complex problems, identifying patterns, and making connections between different concepts. Graphic organizers can include Venn diagrams, flow charts, concept maps, and more. 3. Student-Centred Learning: Clark's pedagogy often involves shifting the focus from teacher-led instruction to student-centred learning. This means encouraging students to take an active role in their learning process, fostering independence, and promoting inquiry-based learning. 4. Real-World Application: Clark advocates for teaching methods that connect classroom learning to real-world situations. In mathematics, this could mean using real-life problems to teach mathematical concepts, helping students see the relevance of what they are learning. 5. Reflection and Metacognition: Part of Clark's approach involves encouraging students to reflect on their learning processes and think about their thinking (metacognition). This helps students become more aware of their learning strategies and how they can improve them. <p>In the context of teaching mathematics, these principles can help students not only understand mathematical concepts but also apply them in meaningful ways. Using graphic organizers, for instance, can help students visually break down and solve problems, compare and contrast different methods, and organize their thoughts in a coherent manner.</p> <p><u>How do we use the organisers effectively when teaching Mathematics?</u></p>

	<p>Lane Clark’s approach to effectively using graphic organizers involves a few key principles to enhance student learning and deepen understanding. While her work doesn't provide a rigid framework specifically for graphic organizers, we can draw general strategies from her focus on deeper thinking and learning processes:</p> <ol style="list-style-type: none"> 1. Purposeful Selection <ul style="list-style-type: none"> • Match the Organizer to the Task: Choose the type of graphic organizer that best fits the learning objective. • Clarify the Objective: Ensure that students understand why they are using a particular graphic organizer. 2. Guided Instruction <ul style="list-style-type: none"> • Model the Use: Demonstrate how to use the graphic organizer with an example. This helps students understand the structure and how to fill it in effectively. • Step-by-Step Guidance: Especially for younger students or those new to the tool, guide them through the process step-by-step. Gradually release responsibility as they become more comfortable with the organizer. 3. Encourage Deep Thinking <ul style="list-style-type: none"> • Go Beyond Surface-Level Use: Encourage students to use graphic organizers to explore connections, analyse concepts deeply, and reflect on their understanding. For example, in a concept map, students should not just list terms but also describe relationships between concepts. • Ask Probing Questions: Use questions that prompt students to think critically and make connections. For instance, ask how certain concepts are related, why a process follows a particular sequence, or how changing one element affects others. 4. Facilitate Student-Centred Learning <ul style="list-style-type: none"> • Promote Ownership: Allow students to personalize their graphic organizers, which helps them take ownership of their learning. They can add drawings, colour codes, or additional notes that make sense to them. • Encourage Creativity: While graphic organizers have a structure, students should be encouraged to think creatively within that structure, finding new connections and ways of understanding the material. 5. Use for Reflection and Assessment <ul style="list-style-type: none"> • Reflective Practice: After completing a graphic organizer, have students reflect on what they learned. What new insights did they gain? How did the organizer help them understand the material? • Formative Assessment Tool: Teachers can use completed graphic organizers to assess students' understanding and identify areas where further instruction may be needed. 6. Integration with Other Learning Activities <ul style="list-style-type: none"> • Pair with Discussions and Presentations: Use graphic organizers as a basis for class discussions or student presentations. This helps students articulate their understanding and engage with their peers. <p>Combine with Other Learning Tools: Integrate graphic organizers with other teaching strategies, such as project-based learning, inquiry-based learning, or cooperative learning activities, to enrich the learning experience.</p>
--	---

Bell Block School Analysis of Variance 2024													
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				Writing (Y3-Y8)				Maths (Y3-Y8)					
	2023 Average Scale Score	2024 Average Scale score	Scale Score Gain		WB	B	A	Ab					
Year 2	265	431.8	116.8	Term 4 2023	14 3.2%	123 28.4%	249 57.6%	47 10.9%	Term 4 2023	10 2.3%	96 22.1%	267 61.5%	61 14%
Year 3-4	415.6	526.9	111.3	Term 4 2024	21 4.2%	173 35.3%	260 53.1%	55 11.2%	Term 4 2024	10 2%	138 28.2%	286 58.4%	55 11.2%
Year 5-6	567.7	620.1	52.4										
Year 7-8	681.5	751.1	69.5										
This is our first year using PaCT data				2023 At and Above 68.5% 2024 At and Above 64.3%				2023 At and Above 76.7% 2024 At and Above 69.7%					
Analysis of student progress				Analysis of student progress				Analysis of student progress					
<ul style="list-style-type: none">The highest progress was made by the Year 2 students with Senior students making the least progress.Overall achievement was only separated by 11 scale score points with Females achieving at a higher level in Years 4, 5, 6 and 8 compared to Males who achieved higher in Years 2, 3 and 7. Males made a greater progress in Year 2, 3 and 4 with Females making more progress in Year 5-8.				<ul style="list-style-type: none">The percentage of students achieving At or Above has decreased by 4.2%The number of students Above has increased.Females were achieving at a higher level with 63% At or Above compared to 59% for males Females also made a greater improvement with 5% more females At or Above and the males At or Above reduced by 7%.				<ul style="list-style-type: none">The percentage of students achieving At or Above has decreased.Males and females have similar achievement levels around 69% and 70% At and Above respectivelyBoth genders lost ground compared to 2023 data.					

Average Scale score by Ethnicity						
	Asian	Māori	MELAA	NZ	Other	Pasifika
1	328.7	239.7		297.3		165
2	472.9	407.9	416.3	416.3		250.0
3	454.5	511.3		507.0		519.3
4	556.3	548.9		578.4		448.3
5	596.3	487.3	483	601.5	*	763
6	635.2	649.8	630	656.3		641
7	685.4	742.1	630	730		737.7
8	707.0	783.4		780.8		726.5

* only one student

Yellow = highest performing Ethnic group.

- Achievement by Ethnicity was spread
- Progress results are similar for our bigger cohorts but this can be affected by cohort size and Year level.

Asian	94.9
Maori	99.4
MELAA	141.0
NZ	92.4
Other	37.0
Pasifika	81.0

Percentage of students at and above by Ethnicity		
	23	24
Maori	51.2%	56.2%
Pasifika	3 Students	40%
Asian	64.3%	62.5%
MELA		1 Student
European	65.8%	67.8%
Other	2 Students	

- European students were the highest performing group with Māori students making the most progress.
- The number of ELL students increased to 44 during this year

Percentage of students at and above by Ethnicity		
	23	24
Maori	61%	59.3%
Pasifika	3 Students	46.7%
Asian	85.7%	83.3%
MELA		20%
European	81.1%	72.5%
Other	2 Students	1 Student

- Asian students were the highest performing group with European students making the most progress
- Progress was seen for Pasifika students with 7 now at or above.

Summary

2024 saw disappointing academic results in maths and writing.

We had significant roll growth, with 141 new students starting at our school across the year. This is about a third of our school population starting in what proved difficult to manage such a transient shift.

We also had a very disrupted teaching year especially in our Year 7/8 team with camp and production where our data was lower than expected.

2024 also saw unprecedented staff absence with over 1300 days of staff leave which impacts consistency of programme delivery.

It was pleasing to see progress made in our PD focus of using PaCT but this assessment tool will not be used in 2025.

Each Team will again have a Targeted Team Action Plan that identifies students who are not performing at their expected level. This will be used to help focus teaching and learning as well as monitor student progress and provide the opportunity for staff development and sharing of best practice. It will be based around the roll out of Structured Literacy

Most staff have linked their professional growth cycle focus to this area of development. Teams will work together through twice termly professional discussions focussed on accelerating the learning of the target students. Development with this will also be observed by team leaders in the fortnightly classroom observations. New assessment data from Structured Literacy and the maths programme will be tracked termly. We have redesigned the schoolwide assessment schedule to clearly define assessment tasks and timings to maximise learning time and accuracy of assessments moving forward. We will also reinstate the PAT testing as part of the new assessment and reporting requirements. We have identified several areas in our action plan for 2025 that will address some of the issues we have identified with Teaching and Learning programmes moving forwards.



Cultural Diversity

Bell Block School honours Te Tiriti o Waitangi acknowledges our dual heritage and the unique position of Māori culture and dimensions. We acknowledge the position of Māori as tangata whenua. This is demonstrated through school policy and curriculum delivery, whanau and community consultation and programmes in Te Reo and Tikanga Māori (Education and Training Act 2020), links to local iwi and hapu, school celebration of significant events and also visibly in both the outside and inside spaces around the school.

We will ensure that Māori can effectively achieve educational success as Māori (Ka Hikitia - Accelerating Success - 2013 - 2017) through developing approaches that support all stakeholders to hold high expectations for all Māori students. Māori student achievement will be regularly monitored and reported. Whanau connections are a focus to foster and strengthen partnerships that support Māori success as Māori and meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of our school. The aspirations of our Whānau are collated and used to drive school improvement and our localised curriculum. The school also acknowledges the increasing diversity of cultures present at Bell Block School.