PILLANS POINT SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 1894

Principal: Jacqui-Ellen Price

School Address: 101 Maxwells Road, Otumoetai, Tauranga

School Postal Address: 101 Maxwells Road, Otumoetai, Tauranga

School Phone: 07 576 9407

School Email: office@pillanspoint.school.nz

Accountant / Service Provider: The School Office

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Monique Brooks	Presiding Member	Elected	Sep-28
Jacqui-Ellen Price	Principal ex Officio		Sep-28
James McAuley	Parent Representative	Elected	Sep-28
Tahlia Charleson	Parent Representative	Elected	Sep-28
Paul Blatchford	Parent Representative	Elected	Sep-28
Sarah Goldsbury	Parent Representative	Elected	Sep-28
Clay Fulcher	Parent Representative	Elected	Sep-28
Katie Pritchard	Staff Representative	Elected	Sep-28
Martyn Mayson	Presiding Member	Elected	Sep-25
Liam Geraghty	Parent Representative	Elected	Sep-25
Lucy Sheppard	Parent Representative	Elected	Sep-25
Rachael Arthur	Parent Representative	Elected	Sep-25

PILLANS POINT SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Pillans Point School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Monique Brooks	**Jacqui-Ellen Price**
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
29/05/2026	29/05/2026
Date	Date

Pillans Point School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	5,141,840	1,966,073	4,958,860
Locally Raised Funds	3	459,741	401,352	451,275
Interest		13,667	29,658	24,913
Total Revenue		5,615,248	2,397,083	5,435,048
Expense				
Locally Raised Funds	3	233,619	219,813	210,740
Learning Resources	4	3,824,956	628,517	3,566,989
Administration	5	336,720	317,531	318,147
Interest		2,831	3,901	4,178
Property	6	1,160,180	1,236,241	1,282,459
Loss on Disposal of Property, Plant and Equipment		-	1,797	1,711
Total Expense		5,558,306	2,407,800	5,384,224
Net Surplus / (Deficit) for the year		56,942	(10,717)	50,824
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		56,942	(10,717)	50,824

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

Pillans Point School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		996,867	972,480	946,043
Total comprehensive revenue and expense for the year		56,942	(10,717)	50,824
Contribution - Furniture and Equipment Grant		15,383	-	-
Distributions to the Ministry of Education		(46,979)	-	-
Equity at 31 December		1,022,213	961,763	996,867
Accumulated comprehensive revenue and expense		1,022,213	961,763	996,867
Equity at 31 December		1,022,213	961,763	996,867

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.

Pillans Point School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	882,387	635,000	626,592
Accounts Receivable	8	379,004	321,000	302,787
GST Receivable		-	-	11,171
Prepayments		38,990	40,000	41,006
Inventories	9	33,589	30,000	40,869
Investments		201,154	100,000	101,154
Funds Receivable for Capital Works Projects	17	-	-	109,145
		1,535,124	1,126,000	1,232,724
Current Liabilities				
GST Payable		6,441	-	-
Accounts Payable	12	398,299	345,000	382,559
Revenue Received in Advance	13	141,337	139,440	153,528
Provision for Cyclical Maintenance	14	26,838	37,000	81,245
Finance Lease Liability	15	14,588	30,000	21,990
Funds held in Trust	16	20,745	3,000	3,578
Funds held for Capital Works Projects	17	77,987	-	-
		686,235	554,440	642,900
Working Capital Surplus/(Deficit)		848,889	571,560	589,824
Non-current Assets				
Property, Plant and Equipment	11	357,483	490,203	494,120
		357,483	490,203	494,120
Non-current Liabilities				
Provision for Cyclical Maintenance	14	161,345	75,000	68,834
Finance Lease Liability	15	22,814	25,000	14,954
Funds held in Trust	16	-	-	3,289
		184,159	100,000	87,077
Net Assets		1,022,213	961,763	996,867
Equity		1,022,213	961,763	996,867

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

Pillans Point School
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,052,852	1,019,840	1,000,719
Locally Raised Funds		279,393	230,095	264,300
International Students		152,783	137,510	211,430
Goods and Services Tax (net)		17,612	5,386	81,374
Payments to Employees		(610,074)	(717,964)	(611,309)
Payments to Suppliers		(714,345)	(704,600)	(778,907)
Interest Paid		(2,831)	(3,901)	(4,178)
Interest Received		13,667	30,036	24,913
Net cash from/(to) Operating Activities		189,057	(3,598)	188,342
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(1,797)	-
Purchase of Property Plant & Equipment (and Intangibles)		(26,536)	(81,692)	(25,350)
Purchase of Investments		(100,000)	1,154	-
Net cash from/(to) Investing Activities		(126,536)	(82,335)	(25,350)
Cash flows from Financing Activities				
Furniture and Equipment Grant		15,383	-	-
Finance Lease Payments		(23,119)	(15,109)	(38,793)
Repayment of Borrowings		-	-	(5,461)
Funds Administered on Behalf of Other Parties		201,010	68,605	247,072
Net cash from/(to) Financing Activities		193,274	53,496	202,818
Net increase/(decrease) in cash and cash equivalents		255,795	(32,437)	365,810
Cash and cash equivalents at the beginning of the year	7	626,592	667,437	260,782
Cash and cash equivalents at the end of the year	7	882,387	635,000	626,592

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.

Pillans Point School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Pillans Point 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 2025 to 31 December 2025 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 22.

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Board-owned Buildings	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Intangible Assets	3 years
Motor Vehicles	5 years
Textbooks	3 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

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 current market value adjusting for condition and age.

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 international students and camp fundraising where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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

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) 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.

r) 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, and finance lease liability. Financial liabilities are initially recognised at fair value and 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.

s) 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.

t) 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.

u) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

v) 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

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	1,051,352	993,886	997,620
Teachers' Salaries Grants	3,237,885	58,752	3,024,381
Use of Land and Buildings Grants	851,103	900,000	933,760
Other Government Grants	1,500	13,435	3,099
	5,141,840	1,966,073	4,958,860

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	34,809	30,522	29,236
Fees for Extra Curricular Activities	91,272	86,458	86,138
Trading	44,952	42,473	36,942
Fundraising and Community Grants	26,969	51,705	68,874
Other Revenue	102,056	46,542	34,851
International Student Fees	159,683	143,652	195,234
	459,741	401,352	451,275
Expense			
Extra Curricular Activities Costs	64,660	48,023	50,561
Trading	61,829	37,421	31,189
Fundraising and Community Grant Costs	6,299	30,806	26,809
Other Locally Raised Funds Expenditure	1,151	829	688
International Student - Employee Benefits - Salaries	55,533	54,661	50,814
International Student - Other Expenses	44,147	48,073	50,679
	233,619	219,813	210,740
Surplus/ (Deficit) for the year Locally Raised Funds	226,122	181,539	240,535

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	73,690	117,305	63,298
Information and Communication Technology	25,160	24,199	20,063
Employee Benefits - Salaries	3,589,886	334,497	3,325,528
Staff Development	19,259	15,694	17,406
Depreciation	116,369	136,277	140,175
Other Learning Resources	592	545	519
	3,824,956	628,517	3,566,989

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Audit Fees	10,931	7,960	6,851
Board Fees and Expenses	6,771	2,066	2,802
Operating Leases	22,970	13,000	7,004
Other Administration Expenses	94,888	75,125	74,249
Employee Benefits - Salaries	155,742	170,523	181,598
Insurance	20,320	21,339	19,657
Service Providers, Contractors and Consultancy	25,098	27,518	25,986
	336,720	317,531	318,147

6. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Consultancy and Contract Services	74,381	91,604	78,915
Cyclical Maintenance	48,887	40,550	72,480
Heat, Light and Water	38,720	39,096	35,334
Rates	30,114	29,206	27,814
Repairs and Maintenance	20,172	18,663	23,235
Use of Land and Buildings	851,103	900,000	933,760
Employee Benefits - Salaries	56,335	69,360	62,372
Other Property Expenses	40,468	47,762	48,549
	1,160,180	1,236,241	1,282,459

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	882,387	635,000	626,592
Cash and cash equivalents for Statement of Cash Flows	882,387	635,000	626,592

Of the $882,387 Cash and Cash Equivalents $229,332 is subject to restrictions for the following reasons:

• $130,600 of international student fees relating to the 2026 school year have been collected by the school. This is included in Revenue in Advance in note 13.
• $77,987 is held by the school on behalf of the Ministry of Education. The funds have been provided as part of the school’s 5 Year Agreement Funding and is required to be spent on the school’s buildings. See note 17.
•$20,745 of funds held in Trust on Behalf of Third Parties. This has been included in Note 16.

8. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	58,511	40,000	43,137
Interest Receivable	1,378	1,000	1,378
Teacher Salaries Grant Receivable	319,115	280,000	258,272
	379,004	321,000	302,787
Receivables from Exchange Transactions	59,889	41,000	44,515
Receivables from Non-Exchange Transactions	319,115	280,000	258,272
	379,004	321,000	302,787

9. Inventories

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
School Uniforms	33,589	30,000	40,869
	33,589	30,000	40,869

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	201,154	100,000	101,154
Total Investments	201,154	100,000	101,154

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	**Total (NBV)**
2025	$	$	$	$	$	$
Buildings	72,531	-	(46,979)	-	(9,832)	**15,720**
Furniture and Equipment	354,639	2,952	-	-	(69,863)	**287,728**
Information and Communication Technology	19,420	-	0	-	(9,186)	**10,234**
Leased Assets	30,515	23,577	-	-	(25,361)	**28,731**
Library Resources	17,015	182	-	-	(2,127)	**15,070**
	494,120	26,711	(46,979)	-	(116,369)	**357,483**

The net carrying value of Information and Communication Technology held under a finance lease is $28,731 (2024: $30,515)

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.

	2025 Cost or Valuation	**2025 Accumulated Depreciation**	**2025 Net Book Value**	**2024 Cost or Valuation**	**2024 Accumulated Depreciation**	**2024 Net Book Value**
	$	$	$	$	$	$
Buildings	171,502	(155,782)	**15,720**	341,937	(269,406)	**72,531**
Furniture and Equipment	1,011,637	(723,909)	**287,728**	1,013,168	(658,529)	**354,639**
Information and Communication Technology	426,652	(416,418)	**10,234**	427,955	(408,535)	**19,420**
Motor Vehicles	45,153	(45,153)	**-**	45,153	(45,153)	**-**
Leased Assets	57,181	(28,450)	**28,731**	129,821	(99,306)	**30,515**
Library Resources	131,256	(116,186)	**15,070**	131,074	(114,059)	**17,015**
	1,843,381	(1,485,898)	**357,483**	2,089,108	(1,594,988)	**494,120**

12. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Creditors	49,047	50,000	103,687
Accruals	1	-	1
Employee Entitlements - Salaries	329,271	275,000	259,899
Employee Entitlements - Leave Accrual	19,980	20,000	18,972
	398,299	345,000	382,559
Payables for Exchange Transactions	398,299	345,000	382,559
	398,299	345,000	382,559

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
International Student Fees in Advance	130,600	138,940	137,500
Other revenue in Advance	10,737	500	16,028
	141,337	139,440	153,528

14. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Provision at the Start of the Year	150,079	79,879	104,603
Increase/(decrease) to the Provision During the Year	48,887	40,550	72,480
Use of the Provision During the Year	(10,783)	(8,429)	(27,004)
Provision at the End of the Year	188,183	112,000	150,079
Cyclical Maintenance - Current	26,838	37,000	81,245
Cyclical Maintenance - Non current	161,345	75,000	68,834
	188,183	112,000	150,079

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan.

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:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	17,274	32,000	24,076
Later than One Year	25,377	23,000	16,311
Future Finance Charges	(5,250)	-	(3,443)
	37,402	55,000	36,944
Represented by			
Finance lease liability - Current	14,588	30,000	21,990
Finance lease liability - Non current	22,814	25,000	14,954
	37,402	55,000	36,944

16. Funds held in Trust

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Funds Held in Trust on Behalf of Third Parties - Current	20,745	3,000	3,578
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	3,289
	20,745	3,000	6,867

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9, and includes retentions on the projects, if applicable.

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	$	$	$	$	$
Funds Held for Fantail works	(107,061)	110,535	(3,725)	251	-
Weathertightness Hall *(project pending)*	(1,209)	-	-	1,209	-
Roofing B Block *(PIL20)* - trsf to 253916	(875)	-	875	-	-
257314: Roofing repairs Block B (North side)	-	85,789	(8,731)	-	77,058
252852: Bells / PA system	-	50,496	(49,567)	-	929
253916 - Roofing repairs Block B (South side)	-	77,459	(77,459)	-	-
Totals	(109,145)	324,280	(138,608)	1,460	77,987

Represented by:	
Funds Held on Behalf of the Ministry of Education	77,987
Funds Receivable from the Ministry of Education	-

This contribution was treated as a ‘donation’ to the Ministry of Education (because it is the owner of the buildings) and has been recognised in the Statement of Changes in Net Assets/Equity.

2024	Opening Balances $	Receipts from MOE $	Payments $	Board Contributions / Transfers $	Closing Balances $
Funds Held for Fantail works	(380,563)	535,616	(262,113)	-	(107,061)
237154 :Funds held for Roofing works	24,782	-	(30,920)	6,137	-
Funds held LPSM	-	51,407	(51,407)	-	-
Weathertightness Hall *(project pending)*	-	-	(1,209)	-	(1,209)
Roofing B Block *(PIL20)*	-	-	(875)	-	(875)
Totals	(355,781)	587,022	(346,524)	6,137	(109,145)
Represented by:					
Funds Held on Behalf of the Ministry of Education					-
Funds Receivable from the Ministry of Education					(109,145)

18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the School would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	-	-
Leadership Team		
Remuneration	992,153	932,891
Full-time equivalent members	8	8
Total key management personnel remuneration	992,153	932,891

There are 7 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (1 members) and Property (1 members) committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters. The board have declined taking payment for 2025 and donated their fees back to the school.

Principal 1
The total value of remuneration paid or payable to the Principal was in the following bands:

	2025 Actual $000	2024 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170-180	160-170
Benefits and Other Emoluments	5-6	4-5
Termination Benefits	-	-

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100-110	9	7
110-120	5	2
120-130	2	1
	16	10

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

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be 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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of $78,962 (2024:$115,743) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
257314: Funds held for roofing repairs Block B (North side)	77,058
252852: Funds held for Bells / PA system	929
Total	**77,987**

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

As at 31 December 2025, the Board has entered into the following contracts:

(a) operating lease of Chromebooks;

	Actual	Actual
	$	$
No later than One Year	25,724	12,880
Later than One Year and No Later than Five Years	21,473	19,319
	47,197	32,199

The total lease payments incurred during the period were $22,970 (2024: $7,004).

23. Financial Instruments

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

Financial assets measured at amortised cost	**2025**	**2025**	**2024**
	Actual	**Budget (Unaudited)**	**Actual**
	$	**$**	**$**
Cash and Cash Equivalents	882,387	635,000	626,592
Receivables	379,004	321,000	302,787
Investments - Term Deposits	201,154	100,000	101,154
Total financial assets measured at amortised cost	1,462,545	1,056,000	1,030,533
Financial liabilities measured at amortised cost			
Payables	398,299	345,000	382,559
Finance Leases	37,402	55,000	36,944
Total financial liabilities measured at amortised cost	435,701	400,000	419,503

24. Events After Balance Date

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

William Buck
ACCOUNTANTS & ADVISORS

Independent Auditor's Report

To the Readers of Pillans Point School's Financial Statements

For the Year Ended 31 December 2025

The Auditor-General is the auditor of Pillans Point School (the School). The Auditor-General has appointed me, Craig Rossouw, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - its financial position as at 31 December 2025; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

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 audit 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 the Board intends to close or merge the School, or has 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 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 required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance, Strategic Plan , Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 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)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as the auditor, we have no relationship with, or interests in, the School.

Craig Rossouw
William Buck Audit (NZ) Limited
On behalf of the Auditor-General
Tauranga, New Zealand

Annual Report 2025

Statement of Variance

Growing Adventurous Learners for Life · Ako Hōpara

This Statement of Variance reports progress against the 2025 Annual Plan, structured around the 2024–2026 Strategic Plan. It covers three strategic priorities: **Pedagogy**, **People**, and **Partnerships**.

1 Strategic Priority 1: Pedagogy

Targets focused on Writing achievement for male learners, Māori learners, and Year 6 learners

READING	WRITING	MATHEMATICS
90%	**85%**	**88%**
at or above expected level	at or above expected level	at or above expected level

⚠️ IMPORTANT CONTEXT: CURRICULUM TRANSITION

2025 was the first year of Te Mātaiaho — the new national curriculum for Mathematics (Years 0–8) and English (Years 0–6). This replaced the 2007 curriculum and brought significantly higher expectations at earlier year levels. In October 2025, a further revised version was released for implementation in 2026, shifting from an understand/know/do framework to explicit knowledge and practices by year level. The 2024 baselines used to set 2025 targets were measured under the previous curriculum.

All 2025 end-of-year data reflects OTJs made against the new curriculum. Direct year-on-year comparison must be understood in this context — progress made by students and teachers in 2025 is greater than the numbers alone suggest.

Writing Targets: Summary of Outcomes

Target Group	Target	2024 Baseline	Mid-Year 2025	End of Year 2025	Status
Male Learners	85%	73% (2007 Curriculum)	82%	83%	Not fully met
Māori Learners	85%	73% (2007 Curriculum)	64%	68%	Not met
Year 6 Learners	85%	69% (Year 5, 2007 Curriculum)	80%	82%	Not fully met

Achievement Goal 1: Male Learners in Writing

73%	82%	83%	85%
Target	Mid-Year 2025	End of Year 2025	Target

Male learner writing achievement grew substantially across the year, rising from 82% at mid-year to 83% by year end — a gain of 10 percentage points from the 2024 baseline when comparing across curricula. The 85% target was not fully met, falling 2 percentage points short. The trajectory is positive and the gap is narrow.

Progress of the 41 male students who were below at mid-year:

6	22	13
Some progress (same curriculum level)	Expected progress(1curriculum level shift)	Accelerated progress(2+ curriculum levels)

Achievement Goal 2: Māori Learners in Writing

73%	64%	68%	85%
2024 Baseline (2007 Curriculum)	Mid-Year 2025	End of Year 2025	Target

This target was not met. 68% of Māori learners were achieving at or above the expected level by year end. While the raw figure appears lower than the 2024 baseline of 73%, this reflects the raised expectations of the new curriculum rather than a decline in learning. The majority of Māori students who were below at mid-year made measurable progress by year end.

The data points to a persistent equity gap. Writing achievement for Māori learners remains below the school-wide rate (85%) and NZ European learners (87%), across nearly all year levels. This remains a clear and deliberate priority for 2026.

Progress of the 24 Māori students who were below at mid-year:

2 Some progress (same curriculum level)	**18** Expected progress(1curriculum level shift)	**4** Accelerated progress (2+ curriculum levels)

Achievement Goal 3: Year 6 Learners in Writing

69% 2024 Baseline—Year 5 cohort(2007 Curriculum)	**80%** Mid-Year 2025	**82%** End of Year 2025	**85%** Target

Year 6 writing showed strong growth — from a 2024 Year 5 baseline of 69% to 82% by year end. The 85% target was not fully met, falling 3 percentage points short. Notably, every Year 6 student who was below expected level at mid-year made measurable progress by year end — 5 with accelerated progress and 12 with expected progress. No students remained at the same level.

Progress of the 17 Year 6 students who were below at mid-year:

0 Some progress (same curriculum level)	**12** Expected progress(1curriculum level shift)	**5** Accelerated progress (2+ curriculum levels)

What We Did: Key Actions in 2025

→**Structured Literacy PLD:** All teachers completed MOE-funded Structured Literacy professional development — three full days plus eight online community of practice webinars with Learning Matters.

→**Pedagogical Coach:** A new Pedagogical Coach role was established to support and coach teachers in implementing curriculum expectations and the Common Code of Pedagogy.

→**CCOP Refinement:** The Common Code of Pedagogy was updated to align with the new curriculum, providingconsistentexpectations for effective writing instruction across the school.

→**Writing Moderation:** Whole-staff and team moderation meetings in Terms 2 and 4, using a shared information report writing task, built consistency in OTJ-making against the new curriculum.

→**Writing Matrices and Frameworks:** New writing matrices and a school-wide writing framework were created, trialled, and introduced to support learning intentions, student self-assessment, and conferencing.

→ **Priority Learner Tracking:** Priority learners were identified in HERO and tracked termly through PLCs. Mid-year below-level students were specifically tracked to year end.

→ **Formal Observations:** SLT conducted formal observations of all teachers in Term 3 using Writing CCOP indicators. Feedback was provided as part of each teacher's Professional Growth Cycle.

→ **SpecialistPLD:** The Literacy Team attended Writing PLD with Learning Matters in July and Kāhui Ako hui focused on OTJ-making and the use of AI to support assessment against the new curriculum.

→ **Maths TOD and Number Snapshot:** A Teacher Only Day embedded the new Maths Curriculum and OTJ-making. The Number Snapshot assessment was incorporated into the assessment schedule.

Reasons for Variance

Curriculum transition: All targets were set against a 2024 baseline under the 2007 curriculum; 2025 results are measured under Te Mātaiaho with higher, earlier expectations. This makes the targets more demanding than the baseline figures suggest.

Assessment recalibration: Teachers were simultaneously implementing new curriculum, learning new tools, and developing OTJ consistency. The first year of a new curriculum involves a significant professional learning curve.

Equity gap for Māori learners: The gap between Māori learner achievement and the school-wide rate in Writing is the most significant variance. This reflects a pattern requiring sustained, targeted action beyond a single year's programme.

Year 6 proximity to target: The Year 6 cohort came close (82% vs 85%) with every previously below-level student making measurable progress — the trajectory is sound and the target is within reach in 2026.

Planning for 2026

→ Writing specialist Teacher Only Day in January 2026 to build capability in the newly released English Curriculum (in collaboration with Te Kura o Manunui and Hinuera School).

→ Two Structured Literacy Intervention teachers appointed to target priority learners: Years 3–6 (enrolled in MOE-funded LMIT Certification) and Years 0–2.

→ School-wide writing framework implemented from Term 1 2026, with consistent language and approaches across all year levels.

→ Continued Pedagogical Leader release time for coaching and modelling effective writing practice in classrooms.

→ Sustained focus on equitable outcomes for priority learners, including Māori learners, through targeted identification, tracking, and intervention.

→ October 2025 revised Maths and English curricula fully embedded from Term 1, with updated CCOP, matrices, and planning tools.

2

Strategic Priority 2: People

Developing leadership capability and cohesion in learning programmes

Specific Target: To develop leadership capability promoting achievement and excellence. To ensure cohesion in learning programmes across the school.
Planned Outcome: Confident, capable leaders committed to growing the capability of others. Consistent teaching practices with observable indicators of the CCOP embedded.
Measures: PLC and PLG reflections identifying growth; coaching conversations; observations; personal reflections.

Action	What did we achieve?	Evidence	Reasons for variance	Planning for next year
Embed 'Leading by learning' conversations to promote improved achievement and high expectations for all	Staff meetings focused on effective pedagogy from Term 1. Coaching and modelling embedded when interrogating achievement data by Term 2. Pedagogical Coach role established and operational from Term 1. Strategic leadership overnight held in Term 3 to plan for 2026.	Term 1–4 Leadership Reports; PGC records	Coaching model and questions require further refinement for consistency across teams. The Pedagogical Coach role is still being defined in terms of measurable impact.	The coaching model work carries into 2026 under a formalised Instructional Leadership framework, making leadership actions observable, deliberate and measurable across the school.
Create clear action plans for curriculum leads to guide resources and time	Curriculum lead action plans established in Term 1 and used in termly conversations. Scope and sequence statements updated for literacy and numeracy teams by year end.	Term 1–4 Leadership Reports; curriculum lead action plans; updated scope and sequence documentation	A detailed timetable linked to a Leadership Accountability framework was identified as still to be completed.	Curriculum lead action planning is established practice. The outstanding Leadership Accountability timetable feeds directly into the 2026 Instructional Leadership framework.

Action	What did we achieve?	Evidence	Reasons for variance	Planning for next year
Leaders establishing coaching relationships linked to PLCs — 'showing not telling' to support excellence in teaching practice	APs used fortnightly release from Term 2 to informally observe and support teachers. SLT conducted teaching observations in Terms 3 and 4, with feedback provided to support PGCs. Final PGC comments completed by year end.	Term 2–4 Leadership Reports; observation records held within PGC documentation	A formalised Leadership Accountability spreadsheet to monitor observable leadership behaviours was not yet completed. Lesson observation findings are not reported publicly.	Informal coaching and observations are embedded. In 2026 this evolves into a formalised Instructional Leadership Action Plan with clear, measurable accountabilities — a new focus under the 2026–2028 Strategic Plan.
Embed Professional Learning Communities linked to student achievement, measured against student acceleration	PLCs embedded and operating throughout 2025 with a learning and data focus. From Term 3, PLCs were held three times per term, with sessions focused on mid-year priority learner identification, writing priority learners, and end-of-year OTJ moderation.	Term 1–4 Leadership Reports; PLC records (T3: mid-year data, writing priority learners; T4: OTJ moderation, 2026 planning)	PLCs are well established. Regular senior leadership attendance at each team's PLC is identified as a next step to strengthen accountability and impact.	PLCs are embedded as business as usual. In 2026 the focus shifts to building evaluative capability within PLCs — developing a culture of evaluative impact and resilience as part of the new strategic direction.

3

Strategic Priority 3: Partnerships

Strengthening community, whānau and Iwi connections

Specific Targets: Promote Whare Manaaki and te reo Māori lessons for community and staff; termly collection of stakeholder voice; termly community connection opportunities.
Planned Outcomes: Observable commitment to te reo Māori school-wide; genuine Iwi relationships; stakeholder voices informing decision-making; strong community connection.
Measures: Staff confidence in te reo Māori; stakeholder feedback; community feedback; voice data collected and shared with BOT.

Action	What did we achieve?	Evidence	Reasons for variance	Planning for next year
Cultural responsive murals telling local history — completed in consultation with Iwi (#1–4)	All four murals and their accompanying storyboards were completed by end of year. The Taurikura mural was completed in Terms 1 and 2 using Legends grant funding. Iwi relationships were maintained throughout, including regular visits from Kaumātua and the Moa team visiting Huria Marae.	Completed murals and storyboards; Local Legends grant records; Iwi consultation notes; Term 1 Leadership Report	This action is complete. All murals and storyboards now form a permanent part of the school's local curriculum environment.	Ongoing commitment to embedding the local curriculum framework and honouring its relationship with Mana Whenua.
Te reo Māori lessons for community and staff — Whare Manaaki	The first Whare Manaaki group was hosted in Term 1. Fortnightly sessions continued throughout the year, concluding at the end of Term 2 with the final session described as a very positive experience overall. Target fully met.	Term 1 and Term 2 Leadership Reports; session attendance records	Target met. Programme ran successfully for the full year. End-of- year reflection identified a need to review the model for 2026.	The Whare Manaaki programme has achieved its purpose in building community te reo Māori engagement. In 2026 the school will review whether to continue, reset, or internalise the programme — informed by community voice and staff capability.

Action	What did we achieve?	Evidence	Reasons for variance	Planning for next year
Te reo Māori lessons for community and staff — Whare Manaaki	The first Whare Manaaki group was hosted in Term 1. Fortnightly sessions continued throughout the year, concluding at the end of Term 2 with the final session described as a very positive experience overall. Target fully met.	Term 1 and Term 2 Leadership Reports; session attendance records	Target met. Programme ran successfully for the full year. End-of- year reflection identified a need to review the model for 2026.	The Whare Manaaki programme has achieved its purpose in building community te reo Māori engagement. In 2026 the school will review whether to continue, reset, or internalise the programme — informed by community voice and staff capability.
Termly collection of community, staff and student voice to inform evaluation	Term 1: Digital Technology survey sent and summarised in newsletter; student and staff voice gathered. Term 2: Health Curriculum consultation completed; teacher and student voice collected. Terms 3 and 4: Termly feedback surveys conducted; BOT Meet & Greet held; Ngatahi meetings; school tours offered twice a term.	Term 1–4 Leadership Reports; survey data; BOT meeting records	Voice collection occurred across all four terms.	Voice collection is established practice. In 2026 the focus shifts to a more structured annual stakeholder voice plan — aligned to the new strategic goal of developing an evaluative culture with deliberate, evidence- informed decision- making.
Termly opportunities to connect the community with learning on-site	Term 1: Whanaungatanga Picnic; curriculum updates to whānau; first Iwi hui. Term 2: Curriculum community evening (how to help at home). Term 3: 'A Sky full of Stars' planning hui met twice. Term 4: Te Rā Rēhia hosted at school; mihi whakatau twice a term; BOT Meet & Greet; school tours; Ngatahi meetings. 'A Sky full of Stars' event raised $40,000, designated for an outdoor canopy over the central astroturf court.	Term 1–4 Leadership Reports; event records; BOT minutes; fundraising records	Community engagement was strong across the year. Terms 3 and 4 curriculum- focused hui were not formalised as a regular fixture.	Community connection is well established and continues into 2026. The 'A Sky full of Stars' legacy — the outdoor canopy — will be realised in 2026, providing a lasting resource for all-weather learning and community use.

2025 Pillans Point School

Statement of compliance with employment policy

Reporting on the principles of being a Good Employer	

How have you met your obligations to provide good and safe working conditions?	*Pillans Point Board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.*
	
	The board:
	● *takes all steps, so far as is reasonably practicable, to meet its primary duty of care obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees*
	● *considers staff health and wellbeing (hauora) and work-life balance, and considers applications for flexible working arrangements*
	● *ensures that all employees maintain proper standards of integrity and conduct, and a concern for the safety and well-being of students, colleagues, and public interest*
	● *promotes high levels of staff performance through:*
	    ● *performance management and professional development*
	    ● *acknowledgement of staff achievements*
	    ● *salary units and classroom release time.*
	● *deals effectively and fairly with any concerns through the concerns and complaints and protected disclosure procedures.*

What is in your equal employment opportunities programme? **How have you been fulfilling this programme?**	*Our EEO programme includes:* ● *developing a policy statement and establishing objectives: School Docs* ● *appointing an EEO representative: Principal* ● *consulting with staff to hear any concerns* ● *encouraging staff to participate in training and career development* ● *Aligning PD to strategic planning* ● *programme monitoring through staff meetings and board reports* ● *reviewing employment and personnel policies and processes.*
How do you practise impartial selection of suitably qualified persons for appointment?	*Declaration of Conflict of Interest* *Follow the appointment process*

How are you recognising, The aims and aspirations of Māori, The employment requirements of Māori, and Greater involvement of Māori in the Education service?	*Pillans Point is an equal opportunity employer. We appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and strive to find the best person for each position. We uphold our commitment to te Tiriti o Waitangi through our vision and strategic plan to reflect tikanga Māori.*
How have you enhanced the abilities of individual employees?	*Yes, through coaching, mentoring and professional learning opportunities*
How are you recognising the employment requirements of women?	*By ensuring that we:* ● *treat current and prospective staff fairly* ● *make decisions based on relevant merit* ● *work to eliminate bias and discrimination.* ● *Support employees to find a balance between work and home life, particularly to attend children's important events.* ● *Provide free personal care options for female employees.*
How are you recognising the employment requirements of persons with disabilities?	*By ensuring that we:* ● *treat current and prospective staff fairly* ● *make decisions based on relevant merit* ● *work to eliminate bias and discrimination.* ● *Supply temporary supports to return to work to enable successful transition, i.e, car parks, duties*

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

Kiwisport Statement

For the year ended 31 December 2025

Kiwisport is a Government funding initiative to support student participation in organized sport. In 2025 Pillans Point School received $8,008.24 excl GST.

The funding was used to contribute to the cost of employing a Sports Coordinator. The goal of this position is to support and encourage as many children as possible to participate in a broad range of school sports. This is done by:

- Attending assemblies within the school, creating newsletters and updating social media to promote sports
- Liaising with parents regarding coaching, managing and umpiring
- Make regular contact with coaches and managers during the season
- Attending external meetings for the different sporting codes
- Making our students aware of external sporting opportunities
- Making team uniforms available to all sporting students

Pillans Point School

Education on Point

2026 – 2028

Strategic Plan

Growing Adventurous Learners for Life

	1. Empowered	2. Evaluative	3. Future Focused
Strategic Goals	Inspire excellence through world-class teaching and learning programmes with a strong foundation in numeracy and literacy.	Strengthen our positive learning culture through reflective evaluation.	Be future-focused and innovative, embracing our unique cultural landscape.
Strategic Initiatives	• Implement with fidelity and embed our PPS 'Common Code of Pedagogy' and signature practices. • Equip staff with the knowledge to adapt as change occurs in the New Zealand Curriculum during 2026 and beyond. • Embed our refined PPS local curriculum framework, honouring our relationship with mana whenua.	• Build student and teacher capability in using formative assessment practices through a PPS learner profile. • Develop a culture of evaluative impact and resilience. • Design and embed instructional leadership practices that are observable and measurable.	• Learning programmes are future-focused, learner-centred and visible. • Develop digital capabilities for teachers and students. • Enhance the school site to future-proof learning.
Success	• Our students have strong academic foundations that enable them to thrive in an ever-changing world. • Students have a proud sense of their community, environment and culture. • Teachers deliver world-class learning programmes grounded in current research.	• Students know what they are learning, why, and where to go next (agency). • Students and teachers assess and report learning progress using learner competencies. • Teachers and students become assessment literate, developing a positive assessment culture.	• Digital tools are used to share learning and report progress. • Learning programmes are future-focused teaching skills for the future. • An outdoor canopy is added to the school site to future-proof learning.

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Ako Hōpara

Communicator Kaiwhakamārama

Courageous Hautoa

Connected Honongatanga

Explorer Kaitoro

Team Player Aro Tahi

Pillans Point School

Growing Adventurous Learners for Life

2026 – 2028

Roadmap

Goals	2026 (T1, T2, T3, T4) – 2027 (T1, T2, T3, T4) – 2028 (T1, T2, T3, T4)	Success
1. Inspire excellence through world-class teaching and learning programmes with a strong foundation in numeracy and Literacy.	Embed CCOP with fidelity (consistency) in Literacy and Maths school-wide. Equip staff with knowledge to adapt as changes occurs in the NZ Curriculum. Review PPS curriculum at the end of 2028. Embed PPS local curriculum framework, reviewing updated curriculum changes.	• Students have a strong sense of community and academic foundations to adapt in an ever-changing world.
2. Strengthen our positive learning culture through evaluation.	Build student and teacher capability in using formative assessment practices through a PPS learner profile. Develop a culture of evaluative impact and resilience. Embed instructional leadership practices.	• Students know what they are learning and why (agency) in a positive assessment culture.
3. Be future-focused and innovative, embracing our unique cultural landscape.	Learning programmes are future-focused, learner-centred and visible in classrooms. Develop digital capabilities for teachers and students. Enhance the school site to future-proof learning.	• Digital tools are used to share learning progress and skills for their future.

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2026 – 2028

Goal 1 - Empowered

Inspire excellence through world-class teaching and learning programmes with string literacy and numeracy foundations.

INITIATIVES	Key Outcome Measures	Baseline Measures	Midpoint Measures	Endpoint Measures	SUCCESS
1. Implement with fidelity and embed the PPS 'Common Code of Pedagogy (CCOP) and signature practices.	Consistent teacher practice for walkthrough and formal observations. Clarity for students and teachers Parent confidence in our learning programmes.	2 x formal lesson observations 2025 Achievement data report Informal termly Walkthroughs	2 x formal lesson observations 2025 Achievement data report DP –Coaching conversations with AP's to measure impact on-going.	Achievement data- term 4 analysis Staff survey- confidence School-wide goals achieved- 85%	Our students have strong academic foundations that enable them to thrive in an ever-changing world.
2. Equip staff with the knowledge to adapt as change occurs in NZ curriculum	Positivity and confidence in teaching the updated curriculum. Timely professional learning to support Kaiako/teachers.	1:1 conversations with teachers by A.P's Absentee data for teaching staff DP coaching conversation	Staff meeting- group reflection Feedback through middle leaders and DP's	Google survey staff-confidence Middle leader anecdotal notes Professional Learning Community notes (PLC's) Absentee data teaching staff	
3. Embed the PPS local curriculum framework.	Learning areas will be filtered through the new local curriculum framework. Reduced cognitive load for teachers. Strengthen the two-yearly learning cycle, honouring mana whenua/Iwi partnerships.	Review planning systems/templates Iwi reflection on our curriculum at termly hui. Resources are made and stored to support key learning areas for each team over two-year cycle.	Curriculum leads completing lesson observations Instructional leadership framework identifying observable actions – teams sharing at staff meetings Termly AP check ins with teachers	Review the Instructional Leadership Framework Feedback from students Feedback from teachers/leaders	

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2026 – 2028

Goal 2 - Evaluative

Strengthen our positive learning-focused culture through evaluation

INITIATIVES	Key Outcome Measures	Baseline Measures	Midpoint Measures	Endpoint Measures	SUCCESS
1. Build student and teacher capability in using formative assessment through our PPS learner profile.	Students will articulate learning goals and how to achieve them.	Rubric design from year 1-6, showing progression of development for our learner competencies: Communicator, Courageous, Connected, Explorer and Team-Player. Teacher assessment Self-assessment	Teacher assessment Student self assessment	Teacher assessment Student self assessment	Teachers and students become assessment literate, developing a positive assessment culture that measures impact.
2. Develop a culture of evaluative impact and resilience.	Evaluative practices are embedded across the school: How well are we doing? Where is our evidence? Teacher to student Student to teacher	Staff voice- survey Student voice Principal Hui Community survey termly Review how and what we evaluate	Staff survey Staff meeting check-ins	Staff survey Staff meeting check-ins Student survey	
3. Embed Instructional Leadership Actions	Clear and transparent leadership systems and accountabilities. Develop an Instructional leadership action plan that is clear, deliberate and observable.	The Instructional Leadership Action Plan is measured termly with all leaders. Definitions of leadership language co-constructed. Leadership voice fortnightly reviewing actions.	DP- AP 1:1 chats AP: teacher data conversations Leadership voice fortnightly reviewing actions.	DP-AP 1:1 chats AP: teacher data conversations Leadership voice fortnightly reviewing actions.	

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2026 – 2028

Goal 3 – Future Focused

Be future-focused and innovative.

INITIATIVES	Key Outcome Measures	Baseline Measures	Midpoint Measures	Endpoint Measures	SUCCESS
1. Learning programmes are future-focused, learner-centred and visible.	Learning expectations are visible in all classrooms with exemplars designed around the curriculum. Technology will be used to enhance learning.	AP planning checks PLC's every 3 weeks Device use in teams Parent survey Teachers survey	PLC anecdotal notes Classroom observations Student 1:1 conversations	Achievement data in comparison to 2025 Student engagement survey	Our school site and learning programmes are future-focused teaching skills for an ever-changing world.
2. Develop digital capabilities for teachers and students.	Enhanced pedagogical practices for teachers. Proficient digital skills for teachers and students to use technology to enhance learning opportunities.	Student survey Parent survey Teacher survey Survey device use	Lesson observations PLD reflection	Lesson Observations Teacher survey Student survey	
3. Enhance the school site to future-proof learning all year round.	The school site is enhanced to enable outdoor learning in all seasons.	Staff feedback Community feedback Student feedback	Staff feedback Community feedback Student Feedback	Staff feedback Community feedback Student feedback	

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2026 – 2028

Annual Plan - **Goal 1**

Inspire excellence through world-class teaching and learning programmes with strong literacy and numeracy foundations

KEY ACTIONS	Outcome: Students have strong academic foundations in literacy and numeracy. Students have a proud sense of their community, environment and culture. Teachers deliver world-class learning programmes.			
	Accountable	Responsible	Resources	Complete by
Review international research to inform curriculum decision-making	Principal	Deputy-Principal	Visible learning online	Ongoing
Review the Common Code of Pedagogy in Literacy	Deputy Principal	Pedagogical Leaders x 3	2 days	T1 W5
Review the Common Code of Pedagogy in Mathematics	Deputy Principal	Pedagogical Leaders x 3	2 days	T1 W5
Lead professional learning- updated curriculum	Deputy Principal	Deputy Principal	Termly as needed	End of 2026
Lead professional learning- SMART assessment tool	Deputy Principal	Deputy Principal	TOD meeting time	T1 W5
Implement Maths No Problem!- Junior School – year 0-3	Deputy Principal	Assistant Principal- Kiwi team	P.D in TOD to start the year	T1 W10
Engage PLD providers	Principal	Deputy Principal x 2	$5000,00	W1 T1
Develop and embed signature practices	Deputy Principal	Assistant Principals	4 x days	End of each term
Review planning templates to align to the local curriculum	Deputy Principal	Pedagogical leaders x 3	Termly	End of each term
Establish 'Walkthrough' expectations for classroom observations	Principal/Deputy Principal	Lead Team x 5	Termly	End of each term
Strengthen partnerships and growing cultural competencies	SLT	Principal	On-going	Termly

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2026 – 2028

Annual Plan - Goal 2

Strengthen our positive learning-focused culture through evaluation

	Outcome: Students know what they are learning, why and where to next. Students and teachers assess and report progress using learner competencies.			
KEY ACTIONS	Accountable	Responsible	Resources	Complete by
Review how 'Visible' learning currently is in classrooms	Deputy Principal	SLT		T1 W10
Design signature practices that align to the Common Codes of Pedagogy in literacy and mathematics	Deputy Principal	Deputy Principal	On-going	Tm1 W10
Draft PPS learner profile rubric aligned to learner competencies	Deputy Principal	Evaluative Leader	Fortnightly release for half day	Tm 4
Track and evaluate attendance data	SLT	DP- Curriculum	Termly	Tm 1
Scope and prioritise areas for focus, gathering teacher voice	SLT	Assistant Principals	Release as scheduled	Tm 1
Research and visit other schools using a learner profile	Deputy Principal	Evaluative Leader	As scheduled	
Identify formative practices using international educational research	SLT	Deputy Principal	PLD	
Design Instructional Leadership framework to measure observable and deliberate actions	Principal	SLT		Tm 1
Review current assessment practices focusing on a positive assessment literate culture involving student voice.	SLT	Deputy Principal		
Build a work plan to gather voice for all stakeholders annually and with a specific focus	BOT	Principal	Time at BOT hui	Termly

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2026 – 2028

Annual Plan - Goal 3

Be future-focused and innovative

Outcomes: Digital tools are used to share learning and report progress. Learning programmes are future-focused teaching skills for the future.

KEY ACTIONS	Accountable	Responsible	Resources	Complete by
Grow powerful Kaiako practice	SLT	Deputy Principal	Curriculum Budget	Ongoing
Review learning programmes focusing on learner agency	SLT	Deputy Principal	Fortnight release	Tm 1
Create a strategic digital framework	Deputy Principal	Future-focused leaders	2 x days term release	Tm 4
Gather digital capability data from students and teachers	Deputy Principal	Future-focused leaders	Use of release days	Tm 1
Gather parent community voice on digital tools in classrooms	Principal	Future-focused leaders		
Build confidence in HERO as a reporting and assessment tool	Deputy Principal	Future-focused leaders	As needed	On-going
Be proactive and resilient in securing funds to build outdoor canopy	BOT	Principal	Grants, BOT investment	Tm 2
Grow expertise in digital tools and the use of AI by staff and students	Principal	Deputy Principal	Curriculum budget	Tm 4
Embed digital expectations into the PPS learner profile	Deputy Principal	Future-focused leaders	Permanent release termly	Tm 4
Use HERO to report progress with a focus on learner agency	Deputy Principal	Future-focused leaders	Permanent release termly	Tm 4

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