



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

PILLANS POINT SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 1894
Principal: Jacqui-Ellen Price
School Address: 101 Maxwells Road, Pillans Point, Tauranga
School Postal Address: As above
School Phone: 07 576 9407
School Email: office@pillanspoint.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired / Expires
Martyn Mayston	Presiding Member	Elected	Sep-25
Scott Hamilton	Presiding Member	Elected	Sep-22
Jacqui-Ellen Price	Principal ex Officio		
Graeme Lind	Principal ex Officio		Jul-22
Matt Simeon	Principal ex Officio		Feb-22
Monique Brooks	Parent Representative	Co-opted	Sep-25
Liam Geraghty	Parent Representative	Elected	Sep-25
Clay Fulcher	Parent Representative	Elected	Sep-25
Lucy Sheppard	Parent Representative	Elected	Sep-25
Rachel Arthur	Parent Representative	Elected	Sep-25
Katie Pritchard	Staff Representative	By-elected	Sep-25
Penny Askin	Staff Representative	Elected	Dec-22
Anthony (Gus) Bishell	Parent Representative	Elected	Sep-22
Martyn Mayston	Parent Representative	Co-opted	Sep-22
Mikael Carter	Staff Representative	Elected	May-22
Catherine Flowerday	Parent Representative	Elected	Apr-22
Shannon Hannah	Parent Representative	Elected	Apr-22

Accountant / Service Provider:



Auditor: William Buck

PILLANS POINT SCHOOL

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Pillans Point School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

The School's 2021 financial statements are authorised for issue by the Board.

MAURIN NAUSTON
Full Name of Presiding Member

Jacqui- Ellen Price
Full Name of Principal

[Signature]
Signature of Presiding Member

JEP Price
Signature of Principal

4/5/23
Date:

2/5/23
Date:

Pillans Point School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	4,336,402	4,245,700	4,278,004
Locally Raised Funds	3	250,244	254,100	239,520
Interest Income		2,586	2,800	8,553
Gain on Sale of Property, Plant and Equipment		-	-	1,835
International Students	4	146,386	152,000	179,504
Other Revenue		-	12,500	675
		4,735,618	4,667,100	4,708,090
Expenses				
Locally Raised Funds	3	117,091	128,150	99,322
International Students	4	131,643	58,900	167,348
Learning Resources	5	3,408,459	3,076,600	3,075,845
Administration	6	326,364	291,600	289,301
Finance		2,805	-	4,821
Property	7	685,603	943,800	980,062
Depreciation	12	160,387	184,600	150,843
Loss on Disposal of Property, Plant and Equipment		-	-	3,847
		4,832,352	4,683,650	4,771,389
Net Surplus / (Deficit) for the year		(96,734)	(16,550)	(63,299)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(96,734)	(16,550)	(63,299)

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		1,020,465	1,050,158	1,072,477
Total comprehensive revenue and expense for the year		(96,734)	(16,550)	(63,299)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	11,287
Equity at 31 December		923,731	1,033,608	1,020,465

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	8	162,266	150,000	514,144
Accounts Receivable	9	223,972	242,000	275,253
GST Receivable		20,708	10,000	-
Prepayments		30,680	25,000	24,500
Inventories	10	27,120	25,000	28,887
Investments	11	200,252	200,000	281,346
Funds held for Capital Works Projects	19	55,178	-	-
		720,176	652,000	1,124,130
Current Liabilities				
GST Payable		-	-	60,837
Accounts Payable	13	294,764	285,000	317,683
Borrowings	14	10,923	10,000	11,839
Revenue Received in Advance	15	86,417	115,000	172,956
Provision for Cyclical Maintenance	16	-	10,500	10,500
Finance Lease Liability	17	13,001	30,065	30,665
Funds held in Trust	18	57,555	10,000	25,633
Funds held for Capital Works Projects	19	-	50,000	206,671
		462,660	510,565	836,784
Working Capital Surplus/(Deficit)		257,516	141,435	287,346
Non-current Assets				
Property, Plant and Equipment	12	749,011	1,000,000	860,336
		749,011	1,000,000	860,336
Non-current Liabilities				
Borrowings	14	16,385	15,000	27,308
Provision for Cyclical Maintenance	16	55,410	85,000	92,083
Finance Lease Liability	17	11,001	7,827	7,826
		82,796	107,827	127,217
Net Assets		923,731	1,033,608	1,020,465
Equity		923,731	1,033,608	1,020,465

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		959,060	841,700	980,169
Locally Raised Funds		277,968	268,600	224,205
International Students		59,305	47,000	144,662
Goods and Services Tax (net)		(81,546)	(2,000)	73,619
Payments to Employees		(751,758)	(475,900)	(623,820)
Payments to Suppliers		(591,292)	(593,150)	(628,693)
Interest Paid		(2,805)	-	(4,821)
Interest Received		3,413	2,800	9,674
Net cash from/(to) Operating Activities		(127,655)	89,050	174,995
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	(9,000)	(2,012)
Purchase of Property Plant & Equipment (and Intangibles)		(42,503)	(208,749)	(119,457)
Purchase of Investments		-	100,000	8,154
Proceeds from Sale of Investments		81,094	-	-
Net cash from/(to) Investing Activities		38,591	(117,749)	(113,315)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	11,287
Finance Lease Payments		(21,048)	(22,257)	(14,605)
Loans Received/ Repayment of Loans		(11,839)	(14,224)	(11,922)
Funds Administered on Behalf of Third Parties		(229,927)	56,400	228,725
Net cash from/(to) Financing Activities		(262,814)	19,919	213,485
Net increase/(decrease) in cash and cash equivalents		(351,878)	(8,780)	275,165
Cash and cash equivalents at the beginning of the year	8	514,144	158,780	238,979
Cash and cash equivalents at the end of the year	8	162,266	150,000	514,144

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Pillans Point School

Notes to the Financial Statements

For the year ended 31 December 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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.

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.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These 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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

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

h) Investments

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

i) Property, Plant and Equipment

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

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

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 to Crown Owned Assets	10–75 years
Board Owned Buildings	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) Impairment of property, plant, and equipment and intangible assets

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

Non cash generating assets

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

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

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

k) 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.

l) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before twelve 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

m) Revenue Received in Advance

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

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

n) 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 Revenue and Expense.

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

o) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of the School's control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

p) 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 an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

q) 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 categorised as 'financial assets measured at amortised cost' for accounting purposes in accordance with financial reporting standards.

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.

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

r) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

s) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures

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

u) Services received in-kind

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

2. Government Grants

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Operational Grants	747,506	728,900	727,521
Teachers' Salaries Grants	2,906,509	2,697,000	2,649,036
Use of Land and Buildings Grants	473,625	707,000	648,799
Other MoE Grants	208,762	99,800	239,576
Other Government Grants	-	13,000	13,072
	<u>4,336,402</u>	<u>4,245,700</u>	<u>4,278,004</u>

3. Locally Raised Funds

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
Donations & Bequests	36,168	33,000	30,282
Fees for Extra Curricular Activities	78,683	86,600	74,103
Trading	56,631	52,000	53,460
Fundraising & Community Grants	39,769	65,000	69,448
Other Revenue	38,993	17,500	12,227
	<u>250,244</u>	<u>254,100</u>	<u>239,520</u>
Expenses			
Extra Curricular Activities Costs	50,153	67,750	41,933
Trading	57,631	49,400	49,345
Fundraising and Community Grant Costs	8,617	8,500	7,101
Other Locally Raised Funds Expenditure	690	2,500	942
	<u>117,091</u>	<u>128,150</u>	<u>99,321</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>133,153</u>	<u>125,950</u>	<u>140,199</u>

4. International Student Revenue and Expenses

	2021 Actual Number	2021 Budget (Unaudited) Number	2020 Actual Number
International Student Roll	14		16
	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue			
International Student Fees	146,386	152,000	179,504
Expenses			
Student Recruitment	21,591	29,400	-
Employee Benefit - Salaries	103,197	20,500	122,894
Other Expenses	6,855	9,000	44,454
	<u>131,643</u>	<u>58,900</u>	<u>167,348</u>
<i>Surplus/ (Deficit) for the year International Students</i>	<u>14,743</u>	<u>93,100</u>	<u>12,156</u>

5. Learning Resources

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Curricular	71,237	74,700	70,961
Information and Communication Technology	20,466	16,000	12,852
Library Resources	2,184	3,000	947
Employee Benefits - Salaries	3,285,642	2,947,900	2,957,665
Staff Development	28,930	35,000	33,420
	<u>3,408,459</u>	<u>3,076,600</u>	<u>3,075,845</u>

6. Administration

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Audit Fee	6,624	5,400	5,097
Board Fees	1,650	3,000	1,950
Board Expenses	828	500	2,149
Communication	16,281	15,500	13,985
Consumables	11,574	10,000	11,722
Legal Fees	5,655	-	-
Other	82,234	79,700	61,646
Employee Benefits - Salaries	172,611	149,900	167,567
Insurance	14,627	13,200	12,516
Service Providers, Contractors and Consultancy	14,280	14,400	12,669
	<u>326,364</u>	<u>291,600</u>	<u>289,301</u>

7. Property

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Caretaking and Cleaning Consumables	8,699	6,500	14,465
Consultancy and Contract Services	78,900	63,900	65,494
Cyclical Maintenance Provision	(20,685)	-	80,500
Grounds	19,049	16,400	33,227
Heat, Light and Water	36,592	35,000	31,993
Rates	18,585	18,700	15,496
Repairs and Maintenance	3,191	36,000	30,735
Use of Land and Buildings	473,625	707,000	648,799
Security	6,238	4,700	5,321
Employee Benefits - Salaries	61,409	55,600	54,032
	<u>685,603</u>	<u>943,800</u>	<u>980,062</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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.

8. Cash and Cash Equivalents

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Bank Accounts	162,216	150,000	514,094
Short-term Bank Deposits	50	-	50
Cash and cash equivalents for Statement of Cash Flows	<u>162,266</u>	<u>150,000</u>	<u>514,144</u>

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

Of the \$162,216 Cash and Cash Equivalents, \$2,840 is held by the School on behalf of the Ministry of Education. These funds have been provided for the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2022 on Crown owned school buildings.

Of the \$162,216 Cash and Cash Equivalents, \$46,642 of unspent grant funding received from Sport Bay of Plenty Charitable Trust is held by the School. This funding is subject to restrictions which specify how the grant is required to be spent. If these requirements are not met, the funds will need to be returned.

9. Accounts Receivable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Receivables	31,127	40,000	58,308
Interest Receivable	526	2,000	1,353
Banking Staffing Underuse	-	-	2,792
Teacher Salaries Grant Receivable	192,319	200,000	212,800
	<u>223,972</u>	<u>242,000</u>	<u>275,253</u>
Receivables from Exchange Transactions	31,653	42,000	59,661
Receivables from Non-Exchange Transactions	192,319	200,000	215,592
	<u>223,972</u>	<u>242,000</u>	<u>275,253</u>

10. Inventories

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
School Uniforms	27,120	25,000	28,887
	<u>27,120</u>	<u>25,000</u>	<u>28,887</u>

11. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset Short-term Bank Deposits	200,252	200,000	281,346
Total Investments	200,252	200,000	281,346

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Buildings - School	115,709	-	-	-	(10,794)	104,915
Furniture and Equipment	571,036	25,961	-	-	(72,188)	524,809
Info. and Comms Technology	79,144	16,542	-	-	(35,067)	60,619
Motor Vehicles	31,386	-	-	-	(9,253)	22,133
Leased Assets	37,850	6,560	-	-	(29,934)	14,476
Library Resources	25,211	-	(1)	-	(3,151)	22,059
Balance at 31 December 2021	860,336	49,063	(1)	-	(160,387)	749,011

The net carrying value of equipment held under a finance lease is **\$14,476 (2020: \$37,850)**

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Buildings - School	341,937	(237,022)	104,915	341,937	(226,228)	115,709
Furniture and Equipment	969,584	(444,775)	524,809	943,620	(372,584)	571,036
Info. and Comms Technology	416,019	(355,400)	60,619	399,475	(320,331)	79,144
Motor Vehicles	45,153	(23,020)	22,133	45,153	(13,767)	31,386
Leased Assets	87,185	(72,709)	14,476	99,264	(61,414)	37,850
Library Resources	128,541	(106,482)	22,059	128,541	(103,330)	25,211
Balance at 31 December	1,988,419	(1,239,408)	749,011	1,957,990	(1,097,654)	860,336

13. Accounts Payable

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Creditors	80,563	50,000	46,641
Accruals	7,333	5,000	8,285
Employee Entitlements - Salaries	194,878	210,000	242,630
Employee Entitlements - Leave Accrual	11,990	20,000	20,127
	<u>294,764</u>	<u>285,000</u>	<u>317,683</u>
Payables for Exchange Transactions	294,764	285,000	317,683
	<u>294,764</u>	<u>285,000</u>	<u>317,683</u>

The carrying value of payables approximates their fair value.

14. Borrowings

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Loans due in one year	10,923	10,000	11,839
Loans due after one year	16,385	15,000	27,308
	<u>27,308</u>	<u>25,000</u>	<u>39,147</u>

The school has borrowings at 31 December 2021 of \$27,308 (31 December 2020 \$39,147). This is made up singularly by a loan from EECA for the purpose of upgrading all lighting to LED. The loan is unsecured, interest free and the loan is payable in equal instalments of \$2,731.

15. Revenue Received in Advance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
International Student Fees in Advance	80,957	90,000	168,038
Other revenue in Advance	5,460	25,000	4,917
	<u>86,417</u>	<u>115,000</u>	<u>172,955</u>

16. Provision for Cyclical Maintenance

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Provision at the Start of the Year	102,583	102,583	22,083
Increase/ (decrease) to the Provision During the Year	(20,685)	-	80,500
Use of the Provision During the Year	(26,488)	(7,083)	-
Provision at the End of the Year	<u>55,410</u>	<u>95,500</u>	<u>102,583</u>
Cyclical Maintenance - Current	-	10,500	10,500
Cyclical Maintenance - Term	55,410	85,000	92,083
	<u>55,410</u>	<u>95,500</u>	<u>102,583</u>

17. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	14,581	-	39,216
Later than One Year and no Later than Five Years	11,872	-	10,008
Future Finance Charges	(2,451)	-	(10,733)
	<u>24,002</u>	<u>-</u>	<u>38,491</u>
Represented by			
Finance lease liability - Current	13,001	30,065	30,665
Finance lease liability - Term	11,001	7,827	7,826
	<u>24,002</u>	<u>37,892</u>	<u>38,491</u>

18. Funds held in Trust

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	57,555	10,000	25,633
	<u>57,555</u>	<u>10,000</u>	<u>25,633</u>

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

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP LSC Offices	2,393	5,711	(12,170)	4,066	-
Universal Bathroom	201,509	-	(236,747)	-	(35,238)
Admin Block Upgrade	7,072	6,858	(1,375)	(12,555)	-
Caretakers Shed	(4,303)	96,866	(89,723)	-	2,840
SIP Rms 16/17/6/Lib	-	69,125	(80,173)	-	(11,048)
SIP Courts	-	103,500	(115,232)	-	(11,732)
Totals	<u>206,671</u>	<u>282,060</u>	<u>(535,420)</u>	<u>(8,489)</u>	<u>(55,178)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	2,840
Funds Due from the Ministry of Education	(58,018)
	<u>(55,178)</u>

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
SIP LSC Offices	-	148,500	(146,107)	-	2,393
Universal Bathroom	-	232,054	(30,545)	-	201,509
Admin Block Upgrade	-	35,550	(28,478)	-	7,072
Caretakers Shed	-	-	(4,303)	-	(4,303)
Totals	-	416,104	(209,433)	-	206,671

20. Related Party Transactions

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

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

21. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	1,650	1,950
<i>Leadership Team</i>		
Remuneration	698,387	754,920
Full-time equivalent members	6.00	7.00
Total key management personnel remuneration	700,037	756,870

There are 7 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. The Board also has Finance and Property subcommittees. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	140-150
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	2021 FTE Number	2020 FTE Number
100-110	5.00	3.00
	<u>5.00</u>	<u>3.00</u>

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

22. Compensation and Other Benefits Upon Leaving

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

	2021 Actual	2020 Actual
Total	\$0	\$0
Number of People	-	-

23. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2021 (Contingent liabilities and assets at 31 December 2020: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

24. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into contract agreements for capital works as follows:

- (a) \$90,123 contract for Rooms 16 / 17 / 6 and Library fully funded by the Ministry of Education - School Investment Package program. \$69,125 has been received and \$80,173 has been spent on the project to balance date; and
- (b) \$116,553 contract for Courts fully funded by the Ministry of Education - School Investment Package program. \$103,500 has been received and \$115,232 has been spent on the project to balance date; and
- (c) \$276,810 contract for Universal Bathroom project, which will be fully funded by the Ministry of Education. \$232,054 has been received of which \$267,292 has been spent on the project to balance date; and
- (d) \$109,189 contract for Caretakers Shed project, which will be fully funded by the Ministry of Education. \$96,866 has been received of which \$94,798 has been spent on the project to balance date.

(Capital commitments at 31 December 2020: \$168,750 for Block C LSC Offices, \$276,810 for Universal Bathroom project and \$39,500 for Admin Block Upgrade)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into the following contracts:

(a) Operating Commitments as at 31 December;

	2021 Actual \$	2020 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
	-	-

25. 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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash and Cash Equivalents	162,266	150,000	514,144
Receivables	223,972	242,000	275,253
Investments - Term Deposits	200,252	200,000	281,346
Total Financial assets measured at amortised cost	586,490	592,000	1,070,743

Financial liabilities measured at amortised cost

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Payables	294,764	285,000	317,683
Borrowings - Loans	27,308	25,000	39,147
Finance Leases	24,002	37,892	38,491
Total Financial Liabilities Measured at Amortised Cost	346,074	347,892	395,321

26. Events After Balance Date

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

27. Comparatives

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

28. COVID 19 Pandemic on going implications

Impact of Covid-19

During 2021 the country moved between alert levels. During February and March 2021 Auckland was placed into alert levels 3 and 2 and other parts of the country moved into alert level 2.

Towards the end of June 2021, the Wellington region was placed into alert level 2 for one week.

Towards the end of August 2021, the entire country moved to alert level 4, with a move to alert level 3 and 2 for everyone outside the Auckland region three weeks later. While Auckland has remained in alert level 3 for a prolonged period of time the Northland and Waikato regions have also returned to alert level 3 restrictions during this period.

Impact on operations

Schools have been required to continue adapting to remote and online learning practices when physical attendance is unable to occur in alert level 4 and 3. Schools continue to receive funding from the Te Tāhuhu o te Mātauranga | Ministry to Education, even while closed.

However, the ongoing interruptions resulting from the moves in alert levels have impacted schools in various ways which potentially will negatively affect the operations and services of the school. We describe below the possible effects on the school that we have identified, resulting from the ongoing impacts of the COVID-19 alert level changes.

Affect on locally raised funds

Under alert levels 4,3 and 2 the school's ability to undertake fund raising events in the community and/ or collect donations or other contributions from parents, may have been compromised. Costs already incurred arranging future events may not be recoverable.

Increased Remote learning additional costs

Under alert levels 4 and 3 ensuring that students have the ability to undertake remote or distance learning often incurs additional costs in the supply of materials and devices to students to enable alternative methods of curriculum delivery.

Reduction in International students

Under alert levels 4, 3, 2, and 1 International travel is heavily restricted. This has resulted in a reduction in revenue from student fees & charges from International students.

29. Breach of Law - Statutory Reporting

The Board of Trustees has failed to comply with section 135(1) of the Education and Training Act 2020, as the Board of Trustees were unable to submit their draft financial statements to the Auditor-General by 31 March 2022 and has also failed to comply with section 137(1) of the act which requires the Board of Trustees to provide their audited financial statements to the Ministry of Education by 31st May 2022.

Independent Auditor's Report

To the Readers of Pillans Point School's Financial Statements

For the Year Ended 31 December 2021

The Auditor-General is the auditor of Pillans Point School (the School). The Auditor-General has appointed me, Richard Dey, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 4 May 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

ACCOUNTANTS & ADVISORS

The Kollektiv
145 Seventeenth Avenue
Tauranga 3112, New Zealand
Telephone: +64 7 927 1234
williambuck.com

William Buck Audit (NZ) Limited

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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 40, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

Pillans Point School

Kiwisport Statement

For the year ended 31 December 2021

Kiwisport is a Government funding initiative to support student participation in organized sport. In 2021 Pillans Point School received \$7,887.55 (2020: \$7,558.12).

The funding was mostly 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 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
- Make our students aware of external sporting opportunities

The funding was also partially used to enable travel and entry fee payment for students to attend competition events.

**2021
End of Year
Student Achievement Report**



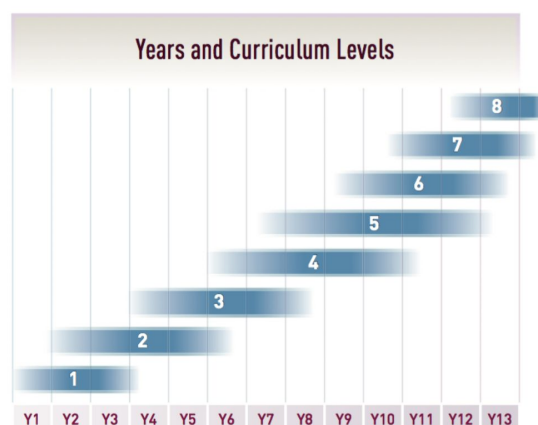
Ako Hōpara

This year has seen the implementation of using Hero for tracking student achievement, progress and reporting to parents. The introduction of learning progressions for reading, writing, and mathematics proved to be a big endeavour and one that still needs to be reviewed and fine tuned.

When teachers started assessing student achievement and using the progressions to track progress we quickly realised that some of the progressions needed to be changed to suit our Pillans Point scope and sequences, particularly in Structured Literacy and Reading. This was not evident until we were actively using the progressions for reporting. We made some of the necessary changes in Term 3 so that our Term 4 reports would align with our scope and sequences for reading, writing and maths.

Teachers have used the learning progressions in Hero to help make overall teacher judgements in reading, writing, and mathematics based on academic achievement according to curriculum levels.

The overall teacher judgements link directly with where students are working within the New Zealand Curriculum - independently - most of the time. Alongside learning progressions and classroom observations of student learning, teachers used a variety of tools such as running records/Probes, iDeal platform, eastTtle reading, PAT maths, eastTtle maths, independent work samples, and Write that Essay formative assessment sheets. Classroom learning, independent work and summative assessment were used to triangulate and form overall teacher judgements. These overall teacher judgements are based on curriculum levels according to the New Zealand Curriculum. This allows for individual students to progress and be assessed according to their stage of development within each curriculum level.



As depicted above, each curriculum area spans more than one year level. However, there still remain children who find accessing the curriculum within the appropriate levels challenging. The 'hard' data focuses on three academic areas (reading, writing, maths) through the lens of whole school, gender, NZ Māori, and year groups. Therefore, it is not a full representation of the teaching and learning that takes place across Pillans Point School.

Pillans Point School Strategic Aims 2021

Target 1

Whilst supporting teachers with professional learning (Learning Matters), closely track and monitor the academic progress of reading and writing of the Year 4 cohort.

Year 4 Reading 2021

Judgement	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4
Beyond				9 (8.57%)
Above				37 (35.24%)
At				50 (47.62%)
Towards				7 (6.67%)
Below				2 (1.90%)
105				

Year 4's data from 2020

2020 data for this cohort 108 students

26 students (24%) working ABOVE and BEYOND

49 students (45%) working AT

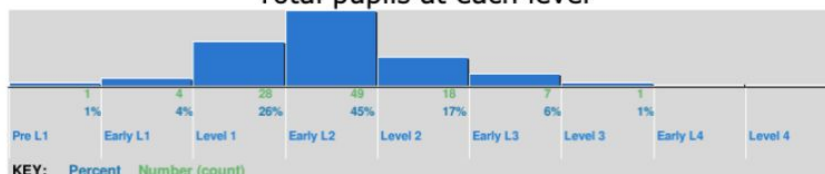
28 students (26%) working TOWARDS

5 students (5%) working BELOW

Year 3 Cohort - Reading 2020

	Pre L1	Early L1	Level 1	Early L2	Level 2	Early L3	Level 3	Early L4	Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y3	1% (1)	4% (4)	26% (28)	45% (49)	17% (18)	6% (7)	1% (1)			1% (1)	4% (4)	71% (77)	24% (26)	100%
Total pupils	1% (1)	4% (4)	26% (28)	45% (49)	17% (18)	6% (7)	1% (1)			1% (1)	4% (4)	71% (77)	24% (26)	(108)

Total pupils at each level



Evaluation:

- There has been a good shift with reading e.g. 5% reading below in 2020 to 2% in 2021 along with 26% working Towards in 2020 to 7% in 2021
- There are 91% of Year 4 cohort working At or Above the expectation
- Comparing the Year 4 cohorts data to 2020, shows an increase of 21% of Year 4 children accessing reading At the expected level or Above.

Pillans Point School Strategic Aims 2021

Year 4 Writing 2021

Judgement	↓	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4
Beyond					4 (3.81%)
Above					10 (9.52%)
At					69 (65.71%)
Towards					19 (18.10%)
Below					3 (2.86%)
105					

Year 4's data from 2020

2020 for this cohort 108 students

13 students (12%) working ABOVE and BEYOND

49 students (45%) working AT

37 students (34%) working TOWARDS

9 students 8% working BELOW

Year 3 Writing from 2020

	Pre L1	Early L1	Level 1	Early L2	Level 2	Early L3	Level 3	Early L4	Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y3	1% (1)	7% (8)	34% (37)	45% (49)	12% (13)					1% (1)	7% (8)	80% (86)	12% (13)	100% (108)
Total pupils	1 % (1)	7 % (8)	34 % (37)	45 % (49)	12 % (13)					1% (1)	7% (8)	80% (86)	12% (13)	(108)

Total pupils at each level

KEY: Percent Number (count)

Evaluation:

- There has been a good shift with writing e.g. 8% writing Below in 2020 to 3% in 2021 along with 34% working Towards in 2020 to 18% in 2021.
- There are 79% of Year 4 cohort working At or Above the expectation in writing.
- Comparing the Year 4 cohorts data to 2020, shows an increase of 22% of Year 4 children accessing writing At the expected level or Above.

Pillans Point School Strategic Aims 2021

Target 2

Track and monitor the impact over time of using Learning Matters' iDeal Approach to teaching Structured Literacy by tracking the academic progress in reading and writing of our Year 2 cohort who were introduced to Learning Matters from 5 years old.

Year 2 Reading

Judgement	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4
Beyond				1 (1.14%)
Above				14 (15.91%)
At				67 (76.14%)
Towards				5 (5.68%)
Below				1 (1.14%)
88				

2020 for this cohort 91 students

5 students (5%) working ABOVE and BEYOND

81 students (89%) working AT

5 students 5% working BELOW or TOWARDS

Year 1 Reading from 2020

	Pre L1	Early L1	Level 1	Early L2	Level 2	Early L3	Level 3	Early L4	Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	5% (5)	89% (81)	4% (4)	1% (1)						0%	5% (5)	89% (81)	5% (5)	100%
Total pupils	5 % (5)	89 % (81)	4 % (4)	1 % (1)						0%	5% (5)	89% (81)	5% (5)	(91)

Total pupils at each level

KEY: Percent Number (count)

Evaluation:

- There has been a good shift with reading e.g. 86% reading At, Above and Beyond in 2020 to 93% in 2021.

There has been a shift from 5% working Above and Beyond in 2020 to 17% in 2021.

Pillans Point School Strategic Aims 2021

Year 2 Writing

Judgement	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4
Beyond				
Above				10 (11.36%)
At				73 (82.95%)
Towards				4 (4.55%)
Below				1 (1.14%)
				88

2020 for this cohort

91 students

8 students (9%) working ABOVE and BEYOND

73 students (80%) working AT

10 students 11% working BELOW or TOWARDS

Year 1 Writing from 2020

	Pre L1	Early L1	Level 1	Early L2	Level 2	Early L3	Level 3	Early L4	Level 4	Total Well Below	Total Below	Total At	Total Above	Total Pupils
Y1	11% (10)	80% (73)	9% (8)							0%	11% (10)	80% (73)	9% (8)	100%
Total pupils	11 % (10)	80 % (73)	9 % (8)							0%	11% (10)	80% (73)	9% (8)	(91)

Total pupils at each level

KEY: Percent Number (count)

Evaluation:

- There has been a good shift with writing e.g. 11% writing Below or Towards in 2020 to 5% in 2021.
- There are 94% of Year 2 cohort working At or Above the expectation in writing, which is a shift from 89% in 2020.

Pillans Point School Strategic Aims 2021

Target 3

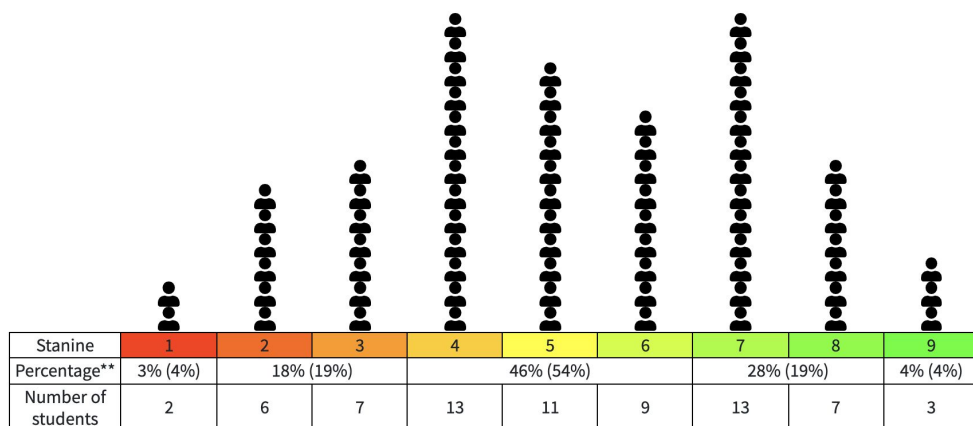
Track and monitor the impact over time of Prime Maths Programme using our Year 3 cohort and tracking them over the next 4 years. For the past 4 years (2017 - 2020) we tracked the progress of our longest cohort involved in this initiative (Year 3, 2017 - Year 6, 2020). We will start this cycle again with our 2021 Year 3 cohort.

Year 3 Maths data

This section contains data from NZCER PATs results administered in Term 1 and Term 4 along with end of year Hero report data.

Term 1 - 2021 - PAT Data

Number of Students (Completed)	Mean Stanine	Time of Year
68 / 71	5.2 (5)*	Term 1



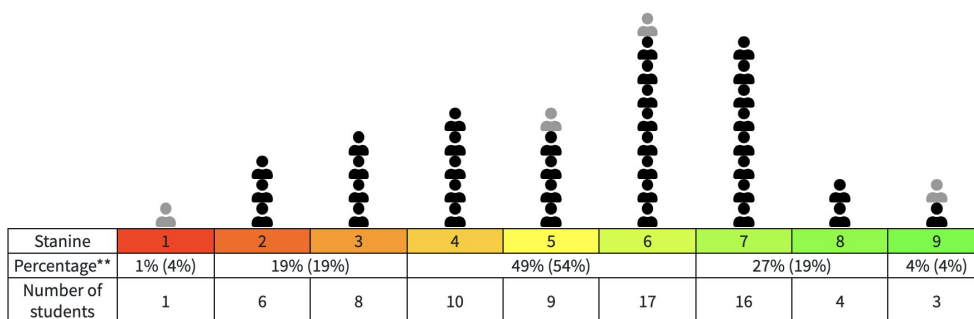
Stanine Distribution (● = 1 student)

* Numbers in brackets provide statistics for all students in the national reference group.

** Percentages may not add up to 100 percent due to rounding.

Term 4 - 2021 - PAT Data

Number of Students (Completed)	Mean Stanine	Time of Year
65 / 74	5.3 (5)*	Term 4



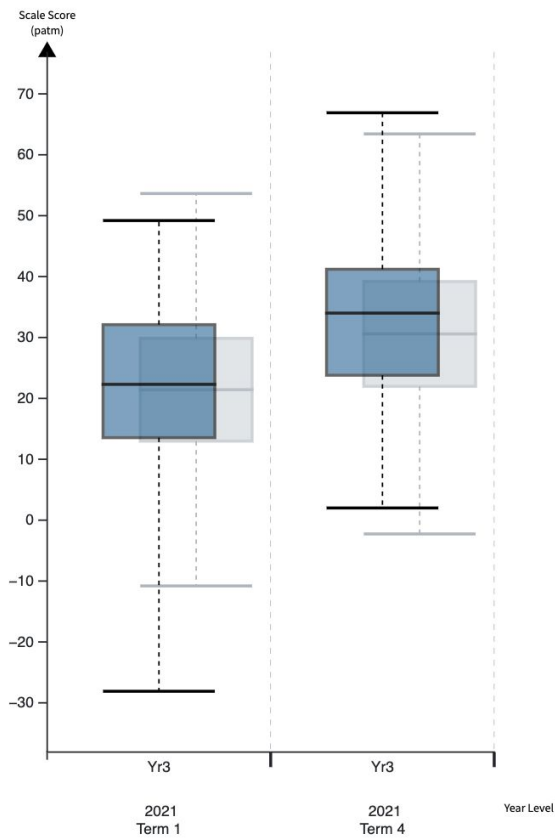
Stanine Distribution (● = 2 student)

* Numbers in brackets provide statistics for all students in the national reference group.

** Percentages may not add up to 100 percent due to rounding.

Year 3 Maths PAT data continued

Progress Over Time



Understanding the charts:

The numbers in brackets provides statistics for all students in national reference group.

Evaluation

- Pillans Point Year 3 student sit 2 Mean Scale Score points above the National Year 4 Term 1 reference group. PPS Y3 = 32.7 - National Y4 = 30.6 (see chart above).
- There are 80% of Pillans Point Y3 children working at stanine 4 or above
- There are 31% of Pillans Point Y3 children working at stanine 7 or above, this is 8% above the national percentage.

Year 3 Maths data from Hero

Judgement	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4
Beyond				2 (2.74%)
Above				36 (49.32%)
At				23 (31.51%)
Towards				10 (13.70%)
Below				2 (2.74%)
				73

Evaluation

- We are not comparing this year's data to last year because we will use this as the starting point to then track over the next 3 years.
- There are 84% students working At, Above or Beyond in maths. 52% of which are working Above and Beyond.

Reading

Structured Literacy and Reading - Year 1-6

The chart below shows the end of year data for Reading for each year level.

- The blue indicates males and the pink indicates females

All students

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Judgement	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond	4 (4.49%)		1 (1.12%)		7 (9.59%)		8 (7.62%)		2 (2.67%)		1 (1.10%)	23
Above	30 (33.71%)		14 (15.73%)		41 (56.16%)		33 (31.43%)		35 (46.67%)		27 (29.67%)	205
At	53 (59.55%)		68 (76.40%)		11 (15.07%)		57 (54.29%)		33 (44.00%)		49 (53.85%)	282
Towards	2 (2.25%)		5 (5.62%)		13 (17.81%)		3 (2.86%)		4 (5.33%)		11 (12.09%)	38
Below			1 (1.12%)		1 (1.37%)		4 (3.81%)		1 (1.33%)		3 (3.30%)	10
	89		89		73		105		75		91	558

Structured Literacy and Reading - Māori Students

The chart below shows the end of year data for Reading for each year level for our Māori students.

- The blue indicates males and the pink indicates females

Māori students

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Judgement	Year 0-T2	Year 0-T4	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond				1 (5.88%)				1 (7.14%)		1 (5.26%)					3
Above		3 (75.00%)		1 (5.88%)		3 (15.79%)		5 (35.71%)		8 (42.11%)		4 (30.77%)		3 (17.65%)	27
At		1 (25.00%)		15 (88.24%)		11 (57.89%)		3 (21.43%)		8 (42.11%)		7 (53.85%)		9 (52.94%)	54
Towards						5 (26.32%)		2 (14.29%)		2 (10.53%)		1 (7.69%)		4 (23.53%)	14
Below								3 (21.43%)				1 (7.69%)		1 (5.88%)	5
Totals	4			17		19		14		19		13		17	103

Structured Literacy and Reading - Whole School

The chart below shows a comparison in Reading from Mid Year to End of Year for the whole school as one group.

Progress

Report: Overview

Subject: Structured Literacy & Reading

All Students

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Counts ↑	Mid 2019	End 2019	Mid 2020	End 2020	Mid 2021	End 2021
Beyond	0	0	0	0	9	23
Above	0	0	0	0	68	205
At	0	0	0	0	301	282
Towards	0	0	0	0	106	38
Below	0	0	0	0	32	10
Total At or above	0 out of 0	0 out of 0	0 out of 0	0 out of 0	378 out of 516	510 out of 558
Percentage At or above					73%	91%

Writing

Structured Literacy and Writing - Year 1-6

The chart below shows the end of year data for Writing for each year level.

- The blue indicates males and the pink indicates females

All students

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Judgement	Year 0-T2	Year 0-T4	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond								2 (2.74%)		4 (3.77%)		1 (1.32%)		1 (1.09%)	8
Above		26 (74.29%)		19 (20.88%)		10 (11.24%)		29 (39.73%)		10 (9.43%)		12 (15.79%)		14 (15.22%)	120
At		9 (25.71%)		67 (73.63%)		74 (83.15%)		26 (35.62%)		70 (66.04%)		34 (44.74%)		45 (48.91%)	325
Towards				5 (5.49%)		4 (4.49%)		15 (20.55%)		19 (17.92%)		25 (32.89%)		20 (21.74%)	88
Below						1 (1.12%)		1 (1.37%)		3 (2.83%)		4 (5.26%)		12 (13.04%)	21
Totals		35		91		89		73		106		76		92	562

Structured Literacy and Writing - Māori Students

The chart below shows the end of year data for Writing for each year level for our Māori students.

- The blue indicates males and the pink indicates females

Māori students

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Judgement	Year 0-T2	Year 0-T4	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond												1 (7.69%)			1
Above		3 (75.00%)		2 (11.76%)		1 (5.88%)		3 (27.27%)		1 (5.26%)		1 (7.69%)		1 (6.25%)	12
At		1 (25.00%)		15 (88.24%)		15 (88.24%)		5 (45.45%)		15 (78.95%)		5 (38.46%)		6 (37.50%)	62
Towards						1 (5.88%)		3 (27.27%)		3 (15.79%)		4 (30.77%)		5 (31.25%)	16
Below												2 (15.38%)		4 (25.00%)	6
Totals		4		17		17		11		19		13		16	97

Structured Literacy and Writing - Whole School

The chart below shows a comparison in Writing from Mid Year to End of Year for the whole school as one group.

All Students

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Counts ↑	Mid 2020	End 2020	Mid 2021	End 2021
Beyond	0	0	1	8
Above	0	0	27	120
At	0	0	265	325
Towards	0	0	171	89
Below	0	0	69	21
Total At or above	0 out of 0	0 out of 0	293 out of 533	453 out of 563
Percentage At or above			55%	80%

Maths

Maths - Year 1-6

The chart below shows the end of year data for Maths for each year level.

- The blue indicates males and the pink indicates females

All students

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Judgement	Year 0-T2	Year 0-T4	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond				1 (1.10%)		2 (2.22%)		2 (2.60%)		4 (3.74%)				8 (8.60%)	17
Above		23 (65.71%)		32 (35.16%)		11 (12.22%)		33 (42.86%)		22 (20.56%)		29 (36.71%)		6 (6.45%)	156
At		12 (34.29%)		57 (62.64%)		66 (73.33%)		28 (36.36%)		58 (54.21%)		29 (36.71%)		62 (66.67%)	312
Towards				1 (1.10%)		11 (12.22%)		12 (15.58%)		20 (18.69%)		18 (22.78%)		10 (10.75%)	72
Below								2 (2.60%)		3 (2.80%)		3 (3.80%)		7 (7.53%)	15
Totals	35		91		90		77		107		79		93		572

Maths - Māori Students

The chart below shows the end of year data for Maths for each year level for our Māori students.

- The blue indicates males and the pink indicates females

Māori students

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Judgement	Year 0-T2	Year 0-T4	Year 1-T2	Year 1-T4	Year 2-T2	Year 2-T4	Year 3-T2	Year 3-T4	Year 4-T2	Year 4-T4	Year 5-T2	Year 5-T4	Year 6-T2	Year 6-T4	Totals
Beyond														1 (5.88%)	1
Above		2 (50.00%)		6 (35.29%)		3 (16.67%)		3 (21.43%)		1 (5.26%)		3 (23.08%)		3 (17.65%)	21
At		2 (50.00%)		11 (64.71%)		8 (44.44%)		7 (50.00%)		14 (73.68%)		4 (30.77%)		8 (47.06%)	54
Towards						7 (38.89%)		3 (21.43%)		4 (21.05%)		4 (30.77%)		3 (17.65%)	21
Below								1 (7.14%)				2 (15.38%)		2 (11.76%)	5
Totals	4		17		18		14		19		13		17		102

Maths - Whole School

The chart below shows a comparison in Maths from Mid Year to End of Year for the whole school as one group.

All Students

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Counts ↑	Mid 2020	End 2020	Mid 2021	End 2021
Beyond	0	0	2	17
Above	0	0	34	156
At	0	0	270	312
Towards	0	0	160	72
Below	0	0	66	15
Total At or above	0 out of 0	0 out of 0	306 out of 532	485 out of 572
Percentage At or above			58%	85%

Pillans Point Strategic Aims for 2022

Target 1

Continue to Track and monitor the the academic progress of reading and writing of the 2022 Year 5 cohort.

Target 2

Continue to track and monitor the impact over time of using Learning Matters' iDeal Approach to teaching Structured Literacy by tracking the academic progress in reading and writing of our 2022 Year 3 cohort who were introduced to Learning Matters from 5 years old in 2020.

Target 3

Continue to track and monitor the impact over time of the Prime Maths Programme using our 2022 Year 4 cohort and tracking them over the next 3 years (2022 - 2024). For the past 4 years (2017 - 2020) we tracked the progress of our longest cohort involved in this initiative (Year 3, 2017 - Year 6, 2020). We will start this cycle again with our 2021 Year 3 cohort.