# PIRINOA SCHOOL

## ANNUAL FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 DECEMBER 2025

**School Directory**

| | |
|---|---|
| **Ministry Number:** | 2958 |
| **Principal:** | Toby Funnell |
| **School Address:** | 2782 Lake Ferry Road |
| **School Postal Address:** | Lake Ferry Road RD 2, Featherston, 5772 |
| **School Phone:** | 06 307 7829 |
| **School Email:** | office@pirinoa.school.nz |
| **Accountant / Service Provider:** | Education Services. Dedicated to your school |

# PIRINOA SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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# Pirinoa 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.

| | |
|---|---|
| Julie Houghton-Katipa | Toby Funnell |
| Full Name of Presiding Member | Full Name of Principal |
| Signature of Presiding Member | Signature of Principal |
| 27.05.2026 | 27.05.2026 |
| Date | Date |

## Pirinoa 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 | 710,356 | 641,447 | 724,883 |
| Locally Raised Funds | 3 | 66,486 | 24,920 | 33,104 |
| Interest | | 1,963 | 3,000 | 6,555 |
| **Total Revenue** | | 778,805 | 669,367 | 764,542 |
| **Expense** | | | | |
| Locally Raised Funds | 3 | 16,350 | 11,000 | 15,283 |
| Learning Resources | 4 | 496,376 | 450,997 | 438,692 |
| Administration | 5 | 81,094 | 64,709 | 141,919 |
| Interest | | 678 | 532 | 1,039 |
| Property | 6 | 156,043 | 139,422 | 154,205 |
| Other Expenses | 7 | 2,733 | 2,900 | 1,650 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 1,276 |
| **Total Expense** | | 753,274 | 669,560 | 754,064 |
| **Net Surplus / (Deficit) for the year** | | 25,531 | (193) | 10,478 |
| Other Comprehensive Revenue and Expense | | - | - | - |
| **Total Comprehensive Revenue and Expense for the Year** | | 25,531 | (193) | 10,478 |

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

## Pirinoa 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** | | 342,878 | 332,741 | 332,400 |
| Total comprehensive revenue and expense for the year | | 25,531 | (193) | 10,478 |
| Contribution - Furniture and Equipment Grant | | 6,594 | - | - |
| **Equity at 31 December** | | 375,003 | 332,548 | 342,878 |
| Accumulated comprehensive revenue and expense | | 375,003 | 332,548 | 342,878 |
| **Equity at 31 December** | | 375,003 | 332,548 | 342,878 |

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.

## Pirinoa School
# Statement of Financial Position
As at 31 December 2025

| | Notes | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash and Cash Equivalents | 8 | 150,153 | 160,672 | 157,770 |
| Accounts Receivable | 9 | 46,199 | 38,217 | 38,275 |
| GST Receivable | | 3,535 | - | 4,738 |
| Prepayments | | 3,024 | 9,998 | 3,917 |
| Inventories | 10 | 6,310 | 11,590 | 10,845 |
| Investments | 11 | - | 24,681 | - |
| Funds Receivable for Capital Works Projects | 17 | - | - | 23,667 |
| | | 209,221 | 245,158 | 239,212 |
| **Current Liabilities** | | | | |
| GST Payable | | - | 2,093 | - |
| Accounts Payable | 13 | 55,302 | 68,057 | 51,251 |
| Revenue Received in Advance | 14 | - | 5,998 | 10,922 |
| Provision for Cyclical Maintenance | | - | - | - |
| Finance Lease Liability | 16 | 1,961 | 5,219 | 4,211 |
| | | 57,263 | 81,367 | 66,384 |
| **Working Capital Surplus/(Deficit)** | | 151,958 | 163,791 | 172,828 |
| **Non-current Assets** | | | | |
| Property, Plant and Equipment | 12 | 258,754 | 202,009 | 192,700 |
| | | 258,754 | 202,009 | 192,700 |
| **Non-current Liabilities** | | | | |
| Provision for Cyclical Maintenance | 15 | 30,400 | 30,041 | 21,247 |
| Finance Lease Liability | 16 | 5,309 | 3,211 | 1,403 |
| | | 35,709 | 33,252 | 22,650 |
| **Net Assets** | | 375,003 | 332,548 | 342,878 |
| **Equity** | | 375,003 | 332,548 | 342,878 |

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

## Pirinoa 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 | | 194,956 | 177,149 | 210,136 |
| Locally Raised Funds | | 68,486 | 24,920 | 26,584 |
| Goods and Services Tax (net) | | 1,203 | - | (6,831) |
| Payments to Employees | | (99,888) | (91,563) | (80,149) |
| Payments to Suppliers | | (102,273) | (166,530) | (109,341) |
| Interest Paid | | (678) | (532) | (1,039) |
| Interest Received | | 1,963 | 3,000 | 6,697 |
| Net cash from/(to) Operating Activities | | 63,769 | (53,556) | 46,057 |
| **Cash flows from Investing Activities** | | | | |
| Purchase of Property Plant & Equipment (and Intangibles) | | (89,738) | (16,000) | (30,245) |
| Proceeds from Sale of Investments | | - | - | 24,681 |
| Net cash from/(to) Investing Activities | | (89,738) | (16,000) | (5,564) |
| **Cash flows from Financing Activities** | | | | |
| Furniture and Equipment Grant | | 6,594 | - | - |
| Finance Lease Payments | | (3,340) | (5,012) | (4,884) |
| Funds Administered on Behalf of Other Parties | | 15,098 | - | (113,079) |
| Net cash from/(to) Financing Activities | | 18,352 | (5,012) | (117,963) |
| **Net increase/(decrease) in cash and cash equivalents** | | (7,617) | (74,568) | (77,470) |
| Cash and cash equivalents at the beginning of the year | 8 | 157,770 | 235,240 | 235,240 |
| **Cash and cash equivalents at the end of the year** | 8 | 150,153 | 160,672 | 157,770 |

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.

# Pirinoa School
# Notes to the Financial Statements
# For the year ended 31 December 2025

## 1. Statement of Accounting Policies

### a) Reporting Entity
Pirinoa 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 15.

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

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

*Classification of leases*
Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22b.

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

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

**i) Investments**
Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

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

Improvements (funded by the Board) to buildings owned by the Crown or directly by the Board are recorded at cost, less accumulated depreciation and impairment losses.

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

***Finance Leases***
A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the School will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

***Depreciation***
Property, plant and equipment are depreciated over their estimated useful lives on a straight line basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

| | |
|---|---|
| Board-owned Buildings | 20-50 years |
| Building Improvements | 20-50 years |
| Furniture and Equipment | 4-10 years |
| Information and Communication Technology | 5 years |
| Library Resources | 8 years |
| Leased Assets held under a Finance Lease | Term of Lease |

**k) Impairment of property, plant, and equipment**
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

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

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

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

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

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

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

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

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

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

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

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

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

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

**p) Funds held for Capital works**
The School directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose. As such, these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

**q) Shared Funds**
Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

Cyclical maintenance, which involves painting the interior and exterior of the school, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the School's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a 10 to 25 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

The School's financial liabilities comprise accounts payable, borrowings 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.

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

**u) Goods and Services Tax (GST)**
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

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

Commitments and contingencies are disclosed exclusive of GST.

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

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

## 2. Government Grants

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Government Grants - Ministry of Education | 207,478 | 178,577 | 205,150 |
| Teachers' Salaries Grants | 394,033 | 377,485 | 354,581 |
| Use of Land and Buildings Grants | 95,655 | 85,385 | 89,334 |
| Ka Ora, Ka Ako - Healthy School Lunches Programme | 11,534 | - | 74,990 |
| Other Government Grants | 1,656 | - | 828 |
| | 710,356 | 641,447 | 724,883 |

## 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 | 8,968 | 1,500 | 1,319 |
| Fees for Extra Curricular Activities | 5,254 | 6,000 | 7,673 |
| Trading | 2,221 | 1,500 | 3,016 |
| Fundraising and Community Grants | 34,843 | 320 | 5,356 |
| Other Revenue | 15,200 | 15,600 | 15,740 |
| | 66,486 | 24,920 | 33,104 |
| ***Expense*** | | | |
| Extra Curricular Activities Costs | 1,304 | 5,000 | 6,633 |
| Trading | 5,445 | 1,500 | 2,655 |
| Fundraising and Community Grant Costs | 677 | - | 266 |
| Other Locally Raised Funds Expenditure | 8,924 | 4,500 | 5,729 |
| | 16,350 | 11,000 | 15,283 |
| *Surplus for the year Locally Raised Funds* | 50,136 | 13,920 | 17,821 |

The school received a grant from the TG Macarthy Trust for $500 which is included in the Fundraising and Community Grants line in the above note.

## 4. Learning Resources

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Curricular | 14,609 | 13,720 | 24,670 |
| Employee Benefits - Salaries | 447,633 | 416,797 | 372,201 |
| Staff Development | 4,453 | 3,980 | 15,064 |
| Depreciation | 29,674 | 16,000 | 26,562 |
| Other Learning Resources | 7 | 500 | 195 |
| | 496,376 | 450,997 | 438,692 |

## 5. Administration

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Audit Fees | 8,705 | 5,500 | 7,266 |
| Board Fees and Expenses | 5,767 | 6,697 | 4,639 |
| Operating Leases | 962 | - | - |
| Other Administration Expenses | 10,043 | 10,035 | 10,758 |
| Employee Benefits - Salaries | 34,893 | 33,427 | 35,283 |
| Insurance | 2,590 | 2,450 | 2,683 |
| Service Providers, Contractors and Consultancy | 6,600 | 6,600 | 6,300 |
| Ka Ora, Ka Ako - Healthy School Lunch Programme | 11,534 | - | 74,990 |
| | 81,094 | 64,709 | 141,919 |

## 6. Property

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Cyclical Maintenance | 9,153 | 9,980 | 8,885 |
| Heat, Light and Water | 6,592 | 6,500 | 7,003 |
| Rates | 1,576 | 1,450 | 1,302 |
| Repairs and Maintenance | 20,020 | 11,200 | 16,441 |
| Use of Land and Buildings | 95,655 | 85,385 | 89,334 |
| Employee Benefits - Salaries | 17,075 | 18,824 | 25,791 |
| Other Property Expenses | 5,972 | 6,083 | 5,449 |
| | 156,043 | 139,422 | 154,205 |

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

## 7. Other Expenses

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Transport | 2,733 | 2,900 | 1,650 |
| | 2,733 | 2,900 | 1,650 |

## 8. Cash and Cash Equivalents

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Bank Accounts | 150,153 | 160,672 | 157,770 |
| Cash and cash equivalents for Statement of Cash Flows | 150,153 | 160,672 | 157,770 |

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

## 9. Accounts Receivable

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Receivables | 100 | 3,601 | 5,100 |
| Receivables from the Ministry of Education | 3,724 | - | 2,031 |
| Interest Receivable | - | 142 | - |
| Teacher Salaries Grant Receivable | 42,375 | 34,474 | 31,144 |
| | 46,199 | 38,217 | 38,275 |
| Receivables from Exchange Transactions | 150 | 3,743 | 5,100 |
| Receivables from Non-Exchange Transactions | 46,049 | 34,474 | 33,175 |
| | 46,199 | 38,217 | 38,275 |

## 10. Inventories

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Uniform | 6,310 | 11,590 | 10,845 |
| | 6,310 | 11,590 | 10,845 |

## 11. Investments

The School's investment activities are classified as follows:

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Current Asset | | | |
| Short-term Bank Deposits | - | 24,681 | - |
| Total Investments | - | 24,681 | - |

## 12. Property, Plant and Equipment

| 2025 | Opening Balance (NBV) $ | Additions $ | Disposals $ | Impairment $ | Depreciation $ | **Total (NBV) $** |
|---|---|---|---|---|---|---|
| Land | 12,000 | - | - | - | - | **12,000** |
| Board-owned Buildings | 80,228 | - | - | - | (8,026) | **72,202** |
| Building Improvements | 53,621 | - | - | - | (3,757) | **49,864** |
| Furniture and Equipment | 28,899 | 89,738 | - | - | (6,994) | **111,643** |
| Information and Communication Technology | 9,015 | - | - | - | (3,216) | **5,799** |
| Motor Vehicles | 3,098 | - | - | - | (3,098) | **-** |
| Leased Assets | 5,785 | 5,990 | - | - | (4,536) | **7,239** |
| Library Resources | 54 | - | - | - | (47) | **7** |
| | 192,700 | 95,728 | - | - | (29,674) | **258,754** |

The net carrying value of equipment held under a finance lease is $7,239 (2024: $5,785)

*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 $** |
|---|---|---|---|---|---|---|
| Land | 12,000 | - | **12,000** | 12,000 | - | **12,000** |
| Board-owned Buildings | 114,887 | (42,685) | **72,202** | 120,660 | (40,432) | **80,228** |
| Building Improvements | 75,140 | (25,276) | **49,864** | 75,140 | (21,519) | **53,621** |
| Furniture and Equipment | 237,114 | (125,471) | **111,643** | 141,603 | (112,704) | **28,899** |
| Information and Communication Technology | 79,547 | (73,748) | **5,799** | 79,547 | (70,532) | **9,015** |
| Motor Vehicles | 17,239 | (17,239) | **-** | 17,239 | (14,141) | **3,098** |
| Leased Assets | 9,126 | (1,887) | **7,239** | 22,069 | (16,284) | **5,785** |
| Library Resources | 20,996 | (20,989) | **7** | 20,996 | (20,942) | **54** |
| | 566,049 | (307,295) | **258,754** | 489,254 | (296,554) | **192,700** |

## 13. Accounts Payable

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Creditors | 2,261 | 27,996 | 12,446 |
| Accruals | 6,705 | 5,107 | 7,266 |
| Banking Staffing Overuse | 3,249 | - | - |
| Employee Entitlements - Salaries | 42,375 | 34,474 | 31,144 |
| Employee Entitlements - Leave Accrual | 712 | 480 | 395 |
| | 55,302 | 68,057 | 51,251 |
| Payables for Exchange Transactions | 55,302 | 68,057 | 51,251 |
| | 55,302 | 68,057 | 51,251 |

The carrying value of payables approximates their fair value.

## 14. Revenue Received in Advance

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Income In Advance | - | 5,000 | 3,000 |
| Grants in Advance - Ministry of Education | - | 998 | 7,922 |
| | - | 5,998 | 10,922 |

## 15. Provision for Cyclical Maintenance

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Provision at the Start of the Year | 21,247 | 20,061 | 12,362 |
| Increase/(decrease) to the Provision During the Year | 9,153 | 9,980 | 8,885 |
| Use of the Provision During the Year | - | - | - |
| Provision at the End of the Year | 30,400 | 30,041 | 21,247 |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Non current | 30,400 | 30,041 | 21,247 |
| | 30,400 | 30,041 | 21,247 |

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2033. This plan is based on the School's 10 Year Property plan / painting quotes.

## 16. Finance Lease Liability

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

| | 2025 Actual | 2025 Budget (Unaudited) | 2024 Actual |
|---|---|---|---|
| | $ | $ | $ |
| No Later than One Year | 2,875 | 5,219 | 4,732 |
| Later than One Year | 6,739 | 3,211 | 1,494 |
| Future Finance Charges | (2,344) | - | (612) |
| | 7,270 | 8,430 | 5,614 |
| **Represented by** | | | |
| Finance lease liability - Current | 1,961 | 5,219 | 4,211 |
| Finance lease liability - Non current | 5,309 | 3,211 | 1,403 |
| | 7,270 | 8,430 | 5,614 |

## 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

| 2025 | Project No. | Opening Balances $ | Receipts from MoE $ | Payments $ | Board Contributions / Transfers | Closing Balances $ |
|---|---|---|---|---|---|---|
| Electrical Upgrade | 234748 | (8,111) | 8,111 | - | - | - |
| Fire Alarm Upgrade | 232030 | (9,373) | 7,530 | 1,843 | - | - |
| A B & C Classroom & Infrastructure Upgrade | 226357 | (6,183) | 14,195 | (8,012) | - | - |
| Totals | | (23,667) | 29,836 | (6,169) | - | - |
| **Represented by:** | | | | | | |
| Funds Held on Behalf of the Ministry of Education | | | | | | - |
| Funds Receivable from the Ministry of Education | | | | | | - |

| 2024 | Project No. | Opening Balances $ | Receipts from MoE $ | Payments $ | Board Contributions / Transfers | Closing Balances $ |
|---|---|---|---|---|---|---|
| Electrical Upgrade | 234748 | (8,111) | - | - | - | (8,111) |
| Fire Alarm Upgrade | 232030 | 18,280 | - | (27,653) | - | (9,373) |
| A B & C Classroom & Infrastructure Upgrade | 226357 | 67,374 | 46,641 | (120,198) | - | (6,183) |
| Totals | | 77,543 | 46,641 | (147,851) | - | (23,667) |
| **Represented by:** | | | | | | |
| Funds Held on Behalf of the Ministry of Education | | | | | | - |
| Funds Receivable from the Ministry of Education | | | | | | (23,667) |

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

## 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 | 2,695 | 2,365 |
| *Leadership Team* | | |
| Remuneration | 137,707 | 124,941 |
| Full-time equivalent members | 1.00 | 1.00 |
| Total key management personnel remuneration | 140,402 | 127,306 |

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

*Principal*
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 | 130 - 140 | 120 - 130 |
| Benefits and Other Emoluments | 2 - 3 | 3 - 4 |
| 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 | 1.00 | 0.00 |
| | 1.00 | 0.00 |

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 | $0 | $0 |
| Number of People | 0 | 0 |

## 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.

**Pay Equity and Collective Agreement Funding Wash-up**

In 2025 the Ministry of Education provided collective agreement and pay equity settlement funding. At the date of signing the financial statements, the School's final entitlement for the year ended 31 December 2025 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2026.

## 22. Commitments

### (a) Capital Commitments

There are no capital commitments as at 31 December 2025 (Capital commitments at 31 December 2024: $16,698).

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

### (b) Operating Commitments

There are no operating commitments as at 31 December 2025 (Operating commitments at 31 December 2024: nil).

## 23. Financial Instruments

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

**Financial assets measured at amortised cost**

| | 2025 Actual $ | 2025 Budget (Unaudited) $ | 2024 Actual $ |
|---|---|---|---|
| Cash and Cash Equivalents | 150,153 | 160,672 | 157,770 |
| Receivables | 46,199 | 38,217 | 38,275 |
| Investments - Term Deposits | - | 24,681 | - |
| Total financial assets measured at amortised cost | 196,352 | 223,570 | 196,045 |

**Financial liabilities measured at amortised cost**

| | | | |
|---|---|---|---|
| Payables | 55,302 | 68,057 | 51,251 |
| Finance Leases | 7,270 | 8,430 | 5,614 |
| Total financial liabilities measured at amortised cost | 62,572 | 76,487 | 56,865 |

## 24. Events After Balance Date

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

## 25. Comparatives

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

## Pirinoa School

# Members of the Board

| Name | Position | How Position Gained | Term Expired/ Expires |
|---|---|---|---|
| Marcus Edge | Presiding Member | Elected | Sep 2025 |
| Richard Goodyear | Principal | ex Officio | Jan 2026 |
| Aaron Donges | Parent Representative | Appointed | Sep 2025 |
| Michael Smith | Parent Representative | Elected | Nov 2026 |
| Roanna Stafford | Parent Representative | Elected | Sep 2025 |
| Roanna Stafford | Parent Representative | Elected | Sep 2028 |
| Daniel Phillips | Parent Representative | Elected | Sep 2028 |
| Stephanie Hansen | Parent Representative | Elected | Sep 2028 |
| Jasmine Te Whare | Staff Representative | Appointed | Sep 2025 |
| Jasmine Te Whare | Staff Representative | Elected | Sep 2028 |
| Julie Houghton-Katipa | Other | Appointed | Nov 2026 |
| Emma Phillips | Other | Appointed | Sep 2025 |

**Pirinoa School**

# Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of $762 (excluding GST). The funding was spent on sporting endeavours.

# Statement of Compliance with Employment Policy

For the year ended 31st December 2025 the Pirinoa School Board:

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

# INDEPENDENT AUDITOR'S REPORT

## TO THE READERS OF PIRINOA SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Pirinoa School (the School). The Auditor-General has appointed me, Adrienne Dempsey, using the staff and resources of Audit Plus Accounting Services Limited, to carry out the audit of the financial statements of the School on pages 2 to 20, 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:
  - the School's financial position as at 31 December 2025; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 28 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 of Trustees 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 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 included in the Board's annual report**

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 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 auditor, we have no relationship with, or interests in, the School.

**Adrienne Dempsey | Audit Plus Accounting Services Limited**
**On behalf of the Auditor-General**

**Eketāhuna - Wairarapa, New Zealand**

# Statement of Variance (Part 2)

## Review of 2025 Annual Plan Goals

### Pirinoa School Vision

"To develop young people who will be passionate about learning, superb managers of self, respectful, skilled communicators, inquiring learners, deep thinkers, and confident about the future."

"Proud, confident, inspired tamariki"

To develop in our students the 'Lighthouse Values'

All three focus areas in the plan connect and support each other

The 2025 - 2025 sits on the foundation of the 2021 - 2023 plan and many elements of that plan have become 'business as usual' within the current plan

Focus Area 1: Relating to Others

Capturing the key points from our consultation…

*This area is about how the kids treat others.*

*We'll invest in guiding our students to develop high levels of respect for themselves, others and the learning environments they are in. We want our learning spaces to be calm and respectful, so that everyone can focus on learning and achievement.*

*Teachers will be supported to create positive learning environments for their students, so that all students feel empowered to engage in the classroom, with their teacher and other students.*

*To ensure we have a safe overall learning environment, it will be monitored through student achievement data (with particular focus on reading, writing, maths & Maori achievement & incident reporting).*

**Goals (what we can measure and report on)**

1. **For every child in the school to conduct themselves in such a way that all classrooms are happy, productive learning environments**
2. **For every child in the school to feel safe in all settings**
3. **To increase the effectiveness of how we support students through conflict resolution**

| | | How and when are we going to do this? | Who is going to lead this? | Milestone check-ins at the end of each term<br>Reported at the next Board meeting<br>Are we heading in the right direction?<br>What alterations need to be made?<br>What is the data telling us? | | | |
|---|---|---|---|---|---|---|---|
| | **Key 2025 initiatives** | **Annual Implementation Plan** | | **End of Term 1, 2025** | | | **End of Year Review, 2025** |
| 1a | Reset our lighthouse values and draw on these more heavily in order to achieve our aims | In the first few weeks of the year map out new values and begin discussions with the children about how these look in our school. Base a trip | All | The trip to the beach and the reset of our values went extremely well. It has given us a great platform to be able to build a better culture for the year. We need to continue to embed them in our school assemblies and conversations within the classroom and with children when there are issues in the playground etc. A sign of success will be | | | The teaching team have been very consistent throughout the year in teaching the tamariki the revised lighthouse values and looking for opportunities and ways to highlight/reward students when these are seen being displayed.<br>Our LightHouse values are discussed at every assembly. Emma has introduced a |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | to the lighthouse itself to celebrate and embed this. Get photos to promote the concept and update the website etc | | that the students are able to recite them and that they will be meaningful to them. | | | values certificate system. Teachers award these for exceptional displays of one of our values. These are celebrated at each assembly and then put into a draw for a prize at the end of the term. All of this combined effort and strategy has been very effective, with the tamariki now easily being able to identify displays of our values within others and even reporting these incidents to the teachers so that their peers can be recognised for their actions. |
| 1b | Significantly strengthen our team approach to be able to effectively respond to issues and opportunities in terms of behaviour management | Create and institute a more user friendly way of tracking behaviour in finer detail. Develop a better reporting system for BOT purposes | Teaching team | At a board level we have agreed to not try and have fine grained behaviour data. But to focus on a bigger picture view of whether the playground and the classroom environments feel safe to the children and whether behaviour issues are being addressed effectively. And whether outside agencies are being accessed. Next steps are to institute a simple behaviour tracker to be used for teachers and children rather than a board level. | | | The teaching team have utilised staff meetings and informal discussions, as well as working alongside the SENCO and Principal to make sure that there are behaviour action plans for the children who need them. The team have drawn on support from RTLB & MOE in this process. This has supported the classroom teachers in their behaviour management on a day to day basis. However, it can still be tricky to manage. Jess has introduced duty monitors, placing responsibility and positive leadership expectations onto the senior students to support the teachers to create a safe playground environment for everyone in the school. This has been really effective and has started to resolve quite a few of the ongoing issues at play times. |
| 1c | Continue schoolwide celebrations to focus the children on positive behaviour - link these celebrations to the Lighthouse Values | From early Term 1, use the token system for the children to earn and then vote on a schoolwide treat day - have one per term, starting in term one | Teachers | The strategy has continued to focus the students on good behaviour in order to create a safe playground and learning focus classrooms. As I write this we are heading towards our next reward day at the end of the term | | | The token system has been working really well for the middle and junior school. They are very motivated by the tokens and getting to vote for reward days. The senior students are not as motivated by the token system so we are trying different strategies to get them more invested and engaged, for example giving them opportunities to pick the ideas to vote for and giving them opportunities to organise and run the days. |

Focus Area 2: Leadership and Contribution

Capturing the key points for our consultation…

*This area is about the children learning to take on roles and responsibilities in our school community. It's about maximizing participation so that children feel they can break out of their comfort zones with confidence.*

*In addition it is about tamariki being active and creative learners in a world where so much is handed to them freely through the internet*

*Students should have a good understanding of what leadership is, how they can use it, and how it affects those around them. They should be able to differentiate between positive and negative leadership, and understand the responsibility that comes with being a role model.*

*Students are given opportunities to problem solve both as groups & individuals. Where positive leadership skills can be taught in group situations. Our goal is to have students feel as though they can take on any problem no matter how big or small.*

*Students are given opportunities to help organize & run community events so they feel engaged and connected to our community/people. This can also build on their leadership skills through positive role modeling.*

**Goals (what we can measure and report on)**

1) **Transform the reputation of our seniors so they are all seen as leaders in our school and community**
2) **Children understand how to be leaders and a role model, including developing their public speaking skills**
3) **Children are motivated to make a contribution to their own community and can articulate how they do this**

| | Key 2025 initiatives | How and when are we going to do this? | Who is going to lead this? | Milestone check-ins at the end of each term<br><br>Reported at the next Board meeting<br><br>Are we heading in the right direction? |
|---|---|---|---|---|

| | | | | What alterations need to be made?<br><br>What is the data telling us? | | | |
|---|---|---|---|---|---|---|---|
| | **Key 2025 initiatives** | **Annual Implementation Plan** | | **Term 1, 2025** | | | **Term 4, 2025** |
| 2a | Enable all students opportunities inside and out of the classroom to showcase leadership and mana for their school.<br><br>This area has 'increasing social connections' as an outcome (link to FA1) | From Term 1, use the opportunities that are embedded in<br>-Free Lunches<br>-Wet lunch supervision<br>-Te Puna Waiora<br>-School Assemblies<br>-All teachers will look for and support specific and genuine leadership roles for students in our school | Te Puna Waiora - Whaea Lee<br><br>Free Lunches - Jazz<br><br>Assemblies - Rm 3 teachers<br><br>Other opportunities - all | No significant progress in this area so far. Next steps are to talk more robustly as a team about how we are creating leadership opportunities for our students. | | | We did see progress in this area for some of our students. There was a particular focus on the senior students, to try and raise the expectations for positive leadership through guidance and opportunity. Unfortunately, there were a few that would often undermine the progress the teaching team were making across the rest of the seniors and the rest of the school. However, the students did take leadership of the free lunches while we were still receiving them, school assemblies were run by the students, opportunities were provided for students to take an active role in the day to day maintenance and caretaking of the school, they took responsibility for harvesting fruit from our orchard and having leadership roles within whole school events such as swimming sports and a whānau movie night. |
| 2b | Involve the children in the care of the physical environment of the school | From Term 1,each class will adopt an area of the school to look after starting term one | Classroom teachers | No significant progress in this area. Next steps are to talk as a team about how we can develop a sense of ownership amongst the students in order to help create a more vibrant physical environment inside and outside classrooms. | | | Students were involved in a project to tidy up and landscape around the sandpit area. They helped to put the safety surface down underneath our new playground. The senior students have been rejuvenating some of our garden areas and replanting these out with flowers and strawberry plants. |
| 2c | Focus on public speaking confidence | Rm 1 - News - primary focus<br>Rm 2 - A focus on fluency (e.g. opening and closing a speech) and confidence in a range of contexts e.g. reading out | Classroom teachers | No significant progress in this area so far. Next steps are to develop some plans as a team. | | | News has supported the room 1 students to have a firm foundation for public speaking. They are showing their growing confidence to speak in front of the school during assemblies when answering questions etc. Room 2 made great progress on their public speaking confidence. Whanau were invited in to listen to their child/ren perform their |

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| | | stories<br>Rm 3 - More formal e.g. speeches, debating | | | | | speeches. This was well received by the children and well supported by parents. Room 3 used their confidence building with public speaking to help prepare the Year 8's for their leavers speeches at prizegiving. |

Focus Area 3: Local Curriculum

Capturing the key points for our consultation…

We're thinking we'll keep using all the resources in our local area to motivate and inspire our tamariki in their learning. We'll keep doing field trips and get smarter about making sure the experiences are springboards for high quality learning back at school.

*Hearing the stories of the land from the people of the land*

*Students & teachers to demonstrate an understanding of our local history and how it has shaped the community & landscape we see today.*

*We have a number of people living in our community, including Tangata Whenua, with a broad range of knowledge to be called upon. These people should be engaged as part of this process.*

*Students at Pirinoa School will develop an interest and understanding in how history has shaped both the physical and social environments of which they live in today.*

*They will be able to comprehend the changes that were brought by colonization.*

*They will also understand the impacts of local industries and how they have affected the natural environment at a local level.*

*The story of Wairarapa Moana should be central to these learnings.*

*Students & teachers to demonstrate an understanding of our local history and how it has shaped the community & landscape we see today.*

*As a school we show a connectedness and understanding of the local area and people. Enabling all students to relate to their surroundings and landmarks in their learning.*

**Goals (what we can measure and report on)**

1. **The students are connected to the history of our local area and people, and it is woven into the day to day life of the school**
2. **We will see increased achievement levels of the foundational skills of literacy and numeracy in our tamariki**

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| | | How and when are we going to do this? | Who is going to lead this? | Milestone check-ins at the end of each term<br>Reported at the next Board meeting<br>Are we heading in the right direction?<br>What alterations need to be made?<br>What is the data telling us? | | | |
| | **Key 2025 initiatives** | **Annual Implementation Plan** | | **End of Term 1 Review, 2025** | | | **End of Year Review, 2025** |
| 3a | Focus on the story of local leaders through visits from locals with historical knowledge and visits to them in their space | Use the Burnside Art Show as the focus for this | Teaching team | This area is progressing well as we focus on preparing for our art show in term two. The art will have a local leadership and history focus | | | Pirinoa School had some support with the local histories side of the curriculum but there is a need to continue developing this in more detail in the future. Reconnection between Pirinoa School and Kohunui Marae occurred. Students visited Kohunui to help support them when they were hosting an event. Students learnt a bit about local landmarks through one or two waiata in Kapa Haka. |

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| 3b | Explore as a teaching team how to achieve the ‘hour a day’ requirement within a broad curriculum that honours local history and science | As a team, develop our use of the new curriculum documents, whilst maintaining a focus on the broader curriculum. Increase the amount of teaching team meetings in order to achieve this | Teaching team | It is fair to say at this point we are grappling as a team with the new curriculums and teaching resources and assessment techniques. Next term we'll be able to focus more on how to create an engaging environment within the constraints of the program. | | | BSLA programme developed and taught explicitly across the school to include the senior students and the requirements of reading and writing curriculum..<br><br>Oxford Maths has been discontinued for next year. Numicon is to be used in the juniors and Prime in the seniors using focused scope and sequence to provide appropriate maths lessons developing the maths and statistics curriculum for the required time per week. |
| 3c | Develop new assessment tools, assessment and reporting schedule and methodology for achievement and wellbeing/behaviour data collection | Use the professional learning around BSLA, the new curriculum documents themselves, a review of our SMS and other lenses. | Richard and Jess DeM | This has been a major area of focus and impact has been significant. At this stage some of the impact has been to create a sense of high workload in the teaching team. But we are also motivated by being able to have a much more fine-grained way of assessing our students' achievement and progress over 2025. The team has worked extremely hard to develop new assessment tools and a new assessment schedule. | | | No new assessment methods were confirmed or trialled. Pirinoa did create a more formalised assessment schedule and tried to report more clearly to the BOT on the assessment data |