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PATRICIA AVENUE SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	1891
Principal:	Andrea Neil
School Address:	20 Patricia Avenue, Hamilton East
School Postal Address:	P O Box 506, Waikato Mail Centre, Hamilton, 3240
School Phone:	07 856 9350
School Email:	steph.jackson@patave.school.nz

Accountant / Service Provider: Education Services. Dedicated to your school

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PATRICIA AVENUE SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Patricia Avenue 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.

Lathan Awesome	Andrea Clare Neil
Full Name of Presiding Member	Full Name of Principal
Signature of Presiding Member	Signature of Principal
23/6/2026	24/6/2026
Date	Date

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Patricia Avenue 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	11,778,440	11,029,747	11,569,923
Locally Raised Funds	3	19,775	5,000	17,739
Interest		68,962	30,000	124,820
Total Revenue		11,867,177	11,064,747	11,712,482
Expense				
Locally Raised Funds	3	24,606	3,000	13,199
Learning Resources	4	10,509,337	9,901,689	10,262,905
Administration	5	645,121	363,300	677,310
Interest		6,172	4,414	7,043
Property	6	718,867	873,855	1,073,516
Loss on Disposal of Property, Plant and Equipment		-	-	12,743
Total Expense		11,904,103	11,146,258	12,046,716
Net Surplus / (Deficit) for the year		(36,926)	(81,511)	(334,234)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(36,926)	(81,511)	(334,234)

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

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Patricia Avenue 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		6,488,064	6,837,993	6,822,298
Total comprehensive revenue and expense for the year		(36,926)	(81,511)	(334,234)
Equity at 31 December		6,451,138	6,756,482	6,488,064
Accumulated comprehensive revenue and expense		6,451,138	6,756,482	6,488,064
Equity at 31 December		6,451,138	6,756,482	6,488,064

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.

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Patricia Avenue School
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	7	810,072	519,175	1,477,324
Accounts Receivable	8	713,818	703,621	553,225
GST Receivable		33,495	120,784	21,921
Prepayments		41,375	30,450	32,557
Investments	9	1,528,326	-	1,000,000
Funds Receivable for Capital Works Projects	16	20,000	-	66,681
		3,147,086	1,374,030	3,151,708
Current Liabilities				
Accounts Payable	11	699,331	968,148	591,244
Revenue Received in Advance	13	-	50,725	1,662
Provision for Cyclical Maintenance	14	101,069	81,696	92,217
Finance Lease Liability	15	41,227	38,665	40,978
Funds held for Capital Works Projects	16	9,537	-	23,185
		851,164	1,139,234	749,286
Working Capital Surplus/(Deficit)		2,295,922	234,796	2,402,422
Non-current Assets				
Property, Plant and Equipment	10	4,196,534	6,530,343	4,141,499
		4,196,534	6,530,343	4,141,499
Non-current Liabilities				
Borrowings	12	-	-	4,081
Provision for Cyclical Maintenance	14	2,896	8,657	5,195
Finance Lease Liability	15	38,422	-	46,581
		41,318	8,657	55,857
Net Assets		6,451,138	6,756,482	6,488,064
Equity		6,451,138	6,756,482	6,488,064

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

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Patricia Avenue 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		5,452,885	5,407,651	5,680,225
Locally Raised Funds		18,555	5,000	37,619
Goods and Services Tax (net)		(11,574)	-	98,863
Payments to Employees		(4,381,337)	(265,000)	(4,623,951)
Payments to Suppliers		(735,973)	(4,417,705)	(722,353)
Interest Paid		(6,172)	(4,414)	(7,043)
Interest Received		90,053	30,000	111,429
Net cash from/(to) Operating Activities		426,437	755,532	574,789
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(553,019)	(744,000)	(979,950)
Purchase of Investments		(1,528,326)	-	(1,000,000)
Proceeds from Sale of Investments		1,000,000	-	2,619,966
Net cash from/(to) Investing Activities		(1,081,345)	(744,000)	640,016
Cash flows from Financing Activities				
Finance Lease Payments		(34,208)	(101,145)	(32,138)
Repayment of Borrowings		(4,081)	-	(8,162)
Funds Administered on Behalf of Other Parties		25,945	-	(305,969)
Net cash from/(to) Financing Activities		(12,344)	(101,145)	(346,269)
Net increase/(decrease) in cash and cash equivalents		(667,252)	(89,613)	868,536
Cash and cash equivalents at the beginning of the year	7	1,477,324	608,788	608,788
Cash and cash equivalents at the end of the year	7	810,072	519,175	1,477,324

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.

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Patricia Avenue School
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

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

b) Basis of Preparation
Reporting Period
The financial statements have been prepared for the period 1 January 2025 to 31 December 2025 and in accordance with the requirements of the Education and Training Act 2020.

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

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

PBE Accounting Standards Reduced Disclosure Regime
The School qualifies for Tier 2 as the School is not publicly accountable and is not considered large as it falls below the expense threshold of $33 million per year. All relevant reduced disclosure concessions have been taken.

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

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

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

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

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

Cyclical maintenance
The School recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the School buildings. The estimate is based on the School's best estimate of the cost of painting the School and when the School is required to be painted, based on an assessment of the School's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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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 10.

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

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 21b.

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

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

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

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

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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

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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. 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.

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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:

Board-owned Buildings	40 years
Furniture and Equipment	10-20 years
Information and Communication Technology	3-5 years
Motor Vehicles	5 years
Library Resources	12.5% Diminishing value
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.

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

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

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

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

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

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

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

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

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

The School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

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

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

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

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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.

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2. Government Grants

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Government Grants - Ministry of Education	5,451,603	5,413,472	5,445,350
Teachers' Salaries Grants	5,502,731	5,083,370	5,280,625
Use of Land and Buildings Grants	423,949	524,905	465,217
Ka Ora, Ka Ako - Healthy School Lunches Programme	257,240	-	273,397
Home/school Transport	-	-	318
Other Government Grants	142,917	8,000	105,016
	11,778,440	11,029,747	11,569,923

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	-	3,000	200
Fees for Extra Curricular Activities	14,749	2,000	12,059
Fundraising and Community Grants	5,026	-	5,480
	19,775	5,000	17,739
Expense			
Extra Curricular Activities Costs	23,614	3,000	12,257
Fundraising and Community Grant Costs	992	-	942
	24,606	3,000	13,199
Surplus/(Deficit) for the year Locally Raised Funds	(4,831)	2,000	4,540

During the year 31 December 2025, 5 staff members undertook a conference trip to Melbourne, Australia. Leanne was a speaker at this conference. Flights and accommodation was funded by the Board and all other costs were paid by the attendees.

4. Learning Resources

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Curricular	61,668	61,000	51,429
Employee Benefits - Salaries	9,715,753	9,081,370	9,558,470
Staff Development	70,663	69,500	53,923
Depreciation	539,676	496,819	500,540
Learning Resources Other	94,377	117,550	72,647
Ors	23,206	42,450	23,068
Star	3,994	33,000	2,828
	10,509,337	9,901,689	10,262,905

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	11,700	5,000	11,250
Board Fees and Expenses	25,184	23,000	23,432
Operating Leases	3,287	-	2,148
Other Administration Expenses	97,685	93,300	116,824
Employee Benefits - Salaries	199,508	197,000	196,624
Insurance	38,637	32,000	41,935
Service Providers, Contractors and Consultancy	11,880	13,000	11,700
Ka Ora, Ka Ako - Healthy School Lunch Programme	257,240	-	273,397
	645,121	363,300	677,310

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Consultancy and Contract Services	53,388	57,000	44,034
Cyclical Maintenance	6,553	21,450	(55)
Heat, Light and Water	52,065	50,000	46,611
Rates	6,827	8,000	6,196
Repairs and Maintenance	74,623	106,000	404,184
Use of Land and Buildings	423,949	524,905	465,217
Employee Benefits - Salaries	66,611	68,000	66,109
Other Property Expenses	34,851	38,500	41,220
	718,867	873,855	1,073,516

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

7. Cash and Cash Equivalents

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Bank Accounts	810,072	519,175	479,570
Short-term Bank Deposits	-	-	997,754
Cash and cash equivalents for Statement of Cash Flows	810,072	519,175	1,477,324

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

Of the $810,072 Cash and Cash Equivalents $9,537 is subject to restrictions for the following reasons:

• $9,537 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.

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8. Accounts Receivable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Receivables	6,066	130,848	6,348
Receivables from the Ministry of Education	136,819	-	6,386
Interest Receivable	12,712	20,412	33,803
Banking Staffing Underuse	-	114,099	-
Teacher Salaries Grant Receivable	558,221	438,262	506,688
	713,818	703,621	553,225
Receivables from Exchange Transactions	26,933	265,359	40,151
Receivables from Non-Exchange Transactions	686,885	438,262	513,074
	713,818	703,621	553,225

9. Investments

The School's investment activities are classified as follows:

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Asset			
Short-term Bank Deposits	1,528,326	-	1,000,000
Total Investments	1,528,326	-	1,000,000

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10. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	Total (NBV) $
Board-owned Buildings	185,738	-	-	-	(7,547)	**178,191**
Building Improvements	1,036,271	68,490	-	-	(44,277)	**1,060,484**
Furniture and Equipment	2,603,612	456,121	-	-	(349,839)	**2,709,894**
Information and Communication Technology	73,598	34,632	-	-	(26,175)	**82,055**
Motor Vehicles	156,585	-	-	-	(67,137)	**89,448**
Leased Assets	84,881	35,468	-	-	(44,599)	**75,750**
Library Resources	814	-	-	-	(102)	**712**
	4,141,499	594,711	-	-	(539,676)	**4,196,534**

The net carrying value of equipment held under a finance lease is $75,750 (2024: $84,881)

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 $
Board-owned Buildings	301,883	(123,692)	**178,191**	301,883	(116,145)	**185,738**
Building Improvements	1,402,646	(342,162)	**1,060,484**	1,222,126	(297,884)	**924,242**
Furniture and Equipment	3,758,263	(1,048,369)	**2,709,894**	3,302,144	(698,532)	**2,603,612**
Information and Communication Technology	239,454	(157,399)	**82,055**	204,821	(131,223)	**73,598**
Motor Vehicles	661,808	(572,360)	**89,448**	661,808	(505,223)	**156,585**
Leased Assets	240,031	(164,281)	**75,750**	204,562	(119,681)	**84,881**
Library Resources	44,428	(43,716)	**712**	44,428	(43,615)	**813**
Work in Progress	-	-	**-**	112,030	-	**112,030**
	6,648,513	(2,451,979)	**4,196,534**	6,053,802	(1,912,303)	**4,141,499**

11. Accounts Payable

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Creditors	36,791	378,236	29,481
Accruals	11,700	104,657	11,250
Employee Entitlements - Salaries	558,221	438,262	506,688
Employee Entitlements - Leave Accrual	92,619	46,993	43,825
	699,331	968,148	591,244
Payables for Exchange Transactions	699,331	968,148	591,244
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	699,331	968,148	591,244

The carrying value of payables approximates their fair value.

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12. Borrowings

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Loans due after one year	-	-	4,081
	-	-	4,081

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Grants in Advance - Ministry of Education	-	50,725	1,662
	-	50,725	1,662

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	97,412	68,903	97,467
Increase/(decrease) to the Provision During the Year	6,553	21,450	(55)
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	103,965	90,353	97,412
Cyclical Maintenance - Current	101,069	81,696	92,217
Cyclical Maintenance - Non current	2,896	8,657	5,195
	103,965	90,353	97,412

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

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15. Finance Lease Liability

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
No Later than One Year	45,593	38,665	45,492
Later than One Year	41,489	-	48,547
Future Finance Charges	(7,433)	-	(6,480)
	79,649	38,665	87,559
Represented by			
Finance lease liability - Current	41,227	38,665	40,978
Finance lease liability - Non current	38,422	-	46,581
	79,649	38,665	87,559

16. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2025	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Therapy Pool	227240	(20,000)	-	(40,261)	40,261	(20,000)
Marian Bathroom Conf	242921	13,640	13,479	(27,119)	-	-
5YA Roofing	242919	(10,256)	10,536	(280)	-	-
Spa Room Reconf	234826	9,545	-	(8)	-	9,537
Marian Covered Deck	248804	(36,425)	31,884	4,541	-	-
Totals		(43,496)	55,899	(63,127)	40,261	(10,463)

Represented by:

Funds Held on Behalf of the Ministry of Education	9,537
Funds Receivable from the Ministry of Education	(20,000)

2024	Project No.	Opening Balances $	Receipts from MoE $	Payments $	Board Contributions / Transfers	Closing Balances $
Therapy Pool	227240	(20,000)	-	0	0	(20,000)
Marian Bathroom Conf	242921	183,338	71,395	(241,093)	-	13,640
5YA Roofing	242919	(10,256)	-	-	-	(10,256)
Spa Room Reconf	234826	109,391	-	(99,846)	-	9,545
Marian Covered Deck	248804	-	-	(36,425)	-	(36,425)
Totals		262,473	71,395	(377,364)	-	(43,496)

Represented by:

Funds Held on Behalf of the Ministry of Education	23,185
Funds Receivable from the Ministry of Education	(66,681)

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17. Related Party Transactions

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

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

18. Remuneration

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

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,910	2,855
Leadership Team		
Remuneration	922,232	961,668
Full-time equivalent members	7.00	7.26
Total key management personnel remuneration	925,142	964,523

There are 6 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal
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	200 - 210	190 - 200
Benefits and Other Emoluments	5 - 6	5 - 6
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	19.00	17.00
110 - 120	4.00	4.00
120 - 130	5.00	5.00
130 - 140	0.00	3.00
	28.00	29.00

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

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19. Compensation and Other Benefits Upon Leaving

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

	2025 Actual	2024 Actual
Total	$0	$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 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.

21. Commitments

(a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of $9,537 (2024: $27,913) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment $
Spa Room Reconf	9,537
Total	9,537

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

(b) Operating Commitments

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

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22. Financial Instruments

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

Financial assets measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash and Cash Equivalents	810,072	519,175	1,477,324
Receivables	713,818	703,621	553,225
Investments - Term Deposits	1,528,326	-	1,000,000
Total financial assets measured at amortised cost	3,052,216	1,222,796	3,030,549

Financial liabilities measured at amortised cost

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Payables	699,331	968,148	591,244
Borrowings - Loans	-	-	4,081
Finance Leases	79,649	38,665	87,559
Total financial liabilities measured at amortised cost	778,980	1,006,813	682,884

23. Events After Balance Date

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

24. Comparatives

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

AUDITED BY OWEN MCLEOD & CO

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF PATRICIA AVENUE SCHOOL'S FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Patricia Avenue School (the School). The Auditor-General has appointed me, Marilyn Castillo, using the staff and resources of Owen McLeod & Co 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 26 June 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible 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 Variance, Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, How we have given effect to Te Tirirti o Waitangi 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.

Marilyn Castillo
Owen McLeod & Co Limited
On behalf of the Auditor-General
Hamilton, New Zealand

Patricia Avenue School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Lathan Awesome	Presiding Member	Elected	Sep 2028
Andrea Neil	Principal	ex Officio	
Kiri Jones	Parent Representative	Elected	Sep 2028
Hayley Arnold	Parent Representative	Elected	Sep 2028
Christopher Barr	Parent Representative	Elected	Sep 2028
Marama Harris	Parent Representative	Elected	Sep 2028
Jade Dobbs	Staff Representative	Elected	Sep 2028

Statement of Variance - Progress Against Targets

Strategic Goal 1- AKO TAHI (Teaching and Learning)

Support learning and teaching that is holistic, coherent and relevant to our community of students in a modern, purposeful, safe and inclusive environment.

Annual Target/Goal				
Targets	**Outcomes**	**Evidence**	**Variances**	**Next steps**
List all targets form your Annual Implementation Plan	What did we achieve? What were the outcomes and impacts of our actions?	The source of information used to determine those outcomes.	Reasons for variances between target and outcomes, both where we exceeded targets and not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved? Do these need to be included in your next annual implementation plan?
Implement and embed the PAS Literacy and Numeracy Progressions and supporting school-wide teaching approaches for Numeracy and Literacy	Implemented PAS Literacy and Numeracy Progressions Introduced and trialled new planning template Implemented shared Reading model (CLFA) Implemented Writing for Emergent and conventional Learners (CLFA) Numicon PLD – Teacher Only Day Maths No Problem – PLD as an extension for interested teachers	All staff are issued PAS progression books Staff and team meetings Planning documents online PLD module tracking and in class observations PLD module tracking and in class observations Resources visible and in use.	Further embedding of PAS progressions has been on hold as the Expanded New Zealand Curriculum (ENZC) for supporting students with complex learning needs will supersede. Similarly, changes in curriculum, ministry directives and PLD opportunities have meant that some planned implementation and embedding of approaches have halted.	Shift literacy focus to BLSA while continuing to support Written Language through Comprehensive Literacy for All. Share and familiarise teachers with the ENZC. Align BSLA and Numicon Structured Teaching Approaches to the ENZC. Support knowledge and implementation of Numicon as preferred schoolwide approach. Identify and re-define focus for Assessment in Numeracy and Literacy.

	Numicon resources allocated to classes and satellites schoolwide MNP resources available for target classes/satellites			
Establish school-wide base-line data in Numeracy and Literacy	2024 Literacy Data uploaded to Hero. Reviewed Mathematics Profiles (in alignment with PAS Mathematics Curriculum) re-established and in use.			
Embed EOTC opportunities within local community and enhance school environments to increase physical activity opportunities for all students.	Schoolwide programme of EOTC expanded. EOTC passports along with certificates and medals introduced. Second year of school camp for seniors	EOTC applications Increased van bookings Medal and certificate ceremonies. Passport tracking (certificates) on hero.	More than expected medals and certificates have been awarded as teachers have introduced and started with 'easy to accomplish' activities. Vehicle availability becoming a challenge across the week. Need to check equity of opportunities across the school.	Continue to seek opportunities within our local community to create meaningful opportunities for our students with focus on leisure, recreation and physical activity. Refine passports and plan 'family celebration' opportunity around awards. Encourage stretch activities. Review vehicle usage for equity of access for all students. Review Budget allocation
Increase student average regular attendance (2024 is 45%)	Student regular attendance remained relatively unchanged Developed PAS Attendance and Management Plan	Everyday matters: Regular attendance 2025 T1 – 47% T2 – 45% T3 - 38%	Winter terms have a decline of regular attendance. High number of students with fragile health and anxiety.	Implement the newly developed PAS Attendance and Management Plan Engage with Hawaiiki Roa to support families and reduce absenteeism

	Established partnership with Hawaiiki Roa.	T4 – 43%	Planned, part-time attendance supporting student transition and complex needs.	

Strategic Goal 2- Tipu Tahu (Growing Capability)

Continually improve professional capabilities of all staff for greater impact on the learning and achievement of all aakonga

Annual Target/Goal				
Targets	**Outcomes**	**Evidence**	**Variances**	**Next steps**
List all targets form your Annual Implementation Plan	What did we achieve? What were the outcomes and impacts of our actions?	The source of information used to determine those outcomes	Reasons for variances between target and outcomes, both where we exceeded targets and not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved? Do these need to be included in your next annual implementation plan?
Implement school-wide pedagogical approaches and best practice for all staff.	Termly LSA inductions with leadership check-ins New teacher mentoring and induction Some PAS signature practices were highlighted through team meetings All staff were trained in Team Teach	Data base and sign in sheets Teacher Induction checklist completed Team meeting notes Online certification	Ongoing disruption through absenteeism or low number of new employees can impact cycle implementation. Supporting the refreshment of signature practices and schoolwide pedagogies and approaches was heavily modified and reduced to meet time constraints and changing priorities.	More robust plan for how often meetings with new staff (teachers) occur Replacement required for the Child Protection module which is no longer active Monitor workload of BSLA implementation to ascertain staffs' capacity before deciding on approach for ongoing signature practice implementation. Identify alignment between BSLA and PAS signature practices

Support and develop leadership capability for current and aspiring leaders.	Middle leaders attended termly workshops with Tony Burkin (Interlead Associates) focussing on strengthening leadership capabilities. Management holders have a senior leadership mentor to support their leadership growth.	Advertised and appointed 24 fixed term M units for management/leader-ship roles. PGC and coaching conversations.	Staff changes in middle leadership.	Continue to support leadership development through external professional development with Tony Burkin. Continue to support middle leadership opportunities through the advertising and allocating of leadership roles and supported with management units. Continue to support leadership development with individualised learning through PGC process.
Build cultural competence and confidence of kaimahi.	Raised awareness of cultural competency. Increased confidence of some staff across the school. Two senior leaders undertook Whiria te Reo course (three terms). One senior leader started Papa Tikanga programme (1 year). Scheduled focus on building cultural capabilities within team meetings Maintained Roopu meetings and engaged external support through Ngaati Wairere.	Performance bar mapping to teacher competencies highlighted cultural competencies across teacher/therapy practice. Therapy team has individual cultural competency goals in appraisal cycle. Termly roopuu meetings.	LSA and Teacher Self-reflections identify a need for support in this area. Staff unsure of pronunciation. Limited number of staff involved in roopuu. Varying confidence with school waiata – still seek support of waiata booklet.	Strengthen relationships with mana whenua and grow roopuu through whaanau participation and representation. Direction from the school roopuu for school wide waiata and karakia. Continue with individual cultural competency goals across the therapy team Team meeting to support cultural competencies each term. Increase roopuu meetings frequency

	Introduced beginning of school year Mihi Whakatau			

Strategic Goal 3- Mahi Tahi (Partnerships)
Actively engage with family/whaanau and the wider community to enhance learning opportunities for all, reflecting our ongoing commitment to Te Tiriti o Waitangi.

Annual Target/Goal				
Targets	**Outcomes**	**Evidence**	**Variances**	**Next steps**
List all targets form your Annual Implementation Plan	What did we achieve? What were the outcomes and impacts of our actions?	The source of information used to determine those outcomes	Reasons for variances between target and outcomes, both where we exceeded targets and not yet met them.	Planning for next year – where to next? What do you need to do to address targets that were not achieved? Do these need to be included in your next annual implementation plan?
Develop partnerships with mana whenua.	Board signed ongoing commitment to honouring Te Tiriti o Waitangi. Reconnected with Tauhei Marae/Ngati Wairere. Representation from local iwi in roopuu Hui	Board meeting minutes Roopu meeting schedule, minutes and correspondence. Weekly Kapa Haka sessions at MKT and Base School, led by kaimahi.		Continue to build and strengthen relationships with Tauhei Marae/Ngati Wairere. Implementation of a school pepeha, supported by mana whenua. Exploration, articulation and documentation to provide guidance and support for staff about te tikanga o Patricia Avenue. Working with Ngaati Koroki Kahukura to co-host the Regional Specialist Schools Kapa Haka Festival.

Increase opportunities for engagement with families and whaanau.	Whaanau and aakonga at the centre of decision making across the school. Specific events spread throughout the year with a celebration focus to encourage whaanau attendance e.g. Kapa Haka, Haangii, EOTC opportunities and awards. Whaanau workshops (Speech and Language Therapists led) for aided language, to encourage exploration, curiosity and informed decision making. Continual emphasis on online platforms to connect with families.	Senior School Matariki Haangii. Mihi Whakatau Family attendance at the Regional Kapa Haka Festival in Tauranga. Invitation for our Kapa Haka Roopuu to perform at the Ka Puta Ka Ora Emerge Aotearoa Regional Managers Hui. Special Olympics Schools Programme Cross Country Events IEP Meetings EOTC Awards Presentations Hamilton Competitions Skool loop Seesaw journals School newsletters Website	Matariki celebrations and Kapa Haka events have seen increased attendance and involved from families we typically do not see at other school events. Well attended IEPs Aided language whaanau workshops have been well attended whaanau have appreciated the ability to explore high tech aided language and to understand the commitment prior to a trial process.	Continue to keep whaanau and Tamariki at the centre of school decision making. Invite whaanau participation in roopuu hui (Weeks 3, 6, 9 each term). Senior Base School Production. Colour Run (Junior and Senior Events) Junior School Matariki Haangii Co-hosting Regional Specialist Schools Kapa Haka Festival with Hamilton North EOTC celebrations (prizegivings) Hamilton Competitions School Cross county Transfer from Edge and see-saw to Hero to streamline multiple platforms.

Evaluation and Analysis of the schools students' progress and achievement

Patricia Avenue School is a specialist school working with students with complex disability. The students at PAS have personalised, individual learning plans to support their learning that are planned in partnership with whaanau and support their priorities and aspirations. This learning may incorporate key competencies, focus areas of our local curriculum, the New Zealand curriculum and are adapted to be relevant and purposeful for the unique needs of the learner. There is a significant emphasis on generalising knowledge and skills and its application to everyday, contextual situations. Progress is reported via learning stories on a regular basis with whaanau and evidence learning across a range of learning areas. IEPs are evaluated termly and reviewed twice yearly. Students have formal end of year reports. Student progress has not been reported against national standardised measures. Longitudinal data and progress are captured for numeracy and literacy which evidence student progress over time and helps us to understand learning rates.

Schoolwide data is sometimes analysed against gender or ethnicity to ensure that we don't have specific groups that are being disadvantaged. We have not noticed any discrepancies or trends emerge that highlight specific group exceptions.

There are some instances where students make less progress than expected or show regression. These patterns usually emerge when there has been a significant health issue that has interrupted learning and/or their attendance has been limited. For the small number of our students with debilitating and regressive conditions, our aim is to minimise regression and maintain function.

All learners, regardless of the extent and significance of their disability have opportunities to succeed and have this progress acknowledged and celebrated.

How we have given effect to Te Tiriti o Waitangi

Patricia Avenue School is committed to developing culturally responsive practice and responding to and Aotearoa New Zealands cultural heritage. Honouring Te Tiriti o Waitangi as the foundation for our maaori learners, whaanau and staff, our school continues to focus on improving educational outcomes for aakonga by

- Supporting Maaori students to enjoy educational success as Maaori (Ka Hikitia)
- Meaningfully incorporating te reo maaori and Tikanga Maaori into everyday life and learning
- Developing ongoing effective partnerships with whaanau and Ngaati Wairere
- Committing to the professional learning and development of all staff in te reo, cultural competency and responsiveness
- Supporting ongoing focus and continual improvement through targeted Kapa Haka support.
- Growing cross-school roopu.

Although this is no longer a mandated requirement for reporting our kura remains committed to honouring Te Tiriti o Waitangi.

Statement of compliance with employment policy

The following questions address key aspects of compliance with good employer policy

How have you met your obligations to provide good and safe working conditions?	To meet our obligations Patricia Avenue School takes a number of steps including • Robust Policy and Procedures Personnel and • A health and safety team with representatives from different parts of the school who meet regularly to undertake regular risk assessments to identify potential hazards and take steps to mitigate them. • An induction programme and regular and ongoing training and supervision of employees to ensure they can perform their jobs safely. • Providing appropriate personal protective equipment (PPE) when necessary. • Maintaining fit or purpose equipment and machinery. • Ensuring that the workplace is clean and well maintained • Having an easy to access and use system for reporting hazards or safety concerns.
What is in your equal employment opportunities programme? Have you been fulfilling this programme?	Patricia Avenue School has an EEO programme that is designed to ensure all employees or potential employees are treated fairly and without discrimination. Yes
How do you practice impartial selection of suitably qualified persons for appointment?	Following school policy inclusive of practices such as • Establish a clear and specific criteria linked to role prior to advertising and shortlisting • Interview panel of 2 or 3 inclusive of an external person for leadership roles • Standardised question format inclusive of rating scales and what to look for • Standardised format for referee checking • Robust discussion throughout process to ensure unconscious bias is explored and a fair and impartial process • Clear and detailed documentation throughout all stages of the appointments process.
How are you recognising • The aims and aspirations of Maaori • The employment requirements of Maaori, and • Greater involvement of Maaori in the Education service?	We struggle to increase representation within our workforce to align with our student population with limited applications due to the specialist nature of our school. We endeavour to appoint a teacher and give priority to supporting Maaori within the school through utilising the cultural Allowance and/or additional management units. We support engagement through our school roopu where we focus on strengthening partnerships with mana whenua, increasing

	engagement and participation with whaanau and building staff cultural competency.
How have you enhanced the abilities of individual employees?	We provide regular professional development both within and externally to grow all employees' skills, knowledge and talents. These may be workshops, courses, conferences or leave support for ongoing study. Alongside schoolwide professional development a process for individual professional learning and development is available and appropriately resourced. All new employees are supported and actively engaged in an induction programme. Ongoing coaching and mentoring occur within the school both informally and more formally as part of professional growth cycles and professional learning groups. Teaming and collaboration are actively encouraged through support of paid additional hours to ensure class meetings can occur. Opportunities for growing leadership skills is actively supported with an 'Aspiring and Middle l leadership group identified and supported with regular professional development with facilitation through Interlead Associates. Leadership roles are recognised through Management unit allocation. We foster a positive work environment that supports wellbeing and conditions to support staff to work in a healthy, inclusive workspace with the resources and tools to enable them to do their work effectively and efficiently.
How are you recognising the employment requirements of women?	Where possible, we offer flexible work arrangements to support caregiving and family responsibilities particularly when returning to work after maternity leave. We ensure that meeting schedules are fair and shared at the beginning of each term to enable appropriate arrangements to be made. We offer some online meeting opportunities to reduce travel expectations and time, across sites. Some work from home flexibility is able to be arranged for CRT. We promote a healthy work-life balance through our careful and considered meeting and PLD schedule alongside actively promoting and self-care with different school initiatives. We have access to EAP for staff. In a sector where women are highly represented and employed under multiple different collective agreements it is unfortunate that some pay equity claims were acknowledged, accepted and addressed whilst others were not. This is an ongoing concern as it does not fairly or equitably recognise the work of women in our school.

Kiwisport Funding

Kiwisport funding is used to support access for students to engage in community based sporting opportunities and activities at offsite venues. This includes swimming and hydrotherapy for distant satellite students, the velodrome, horse riding and gymnastics.

Annual Financial Statements provided by Education Services and audited by Owen McLeod