

CENTRAL AUCKLAND SPECIALIST SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number: 840

Principal: Trudi Brocas

School Address: 48 Smallfield Avenue, Auckland 1042

School Postal Address: 48 Smallfield Avenue, Auckland 1042

School Phone: 09 620 7680

School Email: admin@cass.school.nz

Accountant / Service Provider: Shore Chartered Accountants

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jody O'Connell	Presiding Member	Elected	2028
Trudi Brocas	Principal ex Officio		
James Kolbe	Parent Representative	Elected	2028
Maria Aka	Parent Representative	Elected	2028
Racheal Tuisaula	Parent Representative	Elected	2028
Melissa Bell	Parent Representative	Elected	2028
Katie Kobylarz	Staff Representative		2028
Mahrukh Khan	Parent Representative	Elected	2025
Chermei Haufano	Staff Representative		2025

CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Central Auckland Specialist 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.

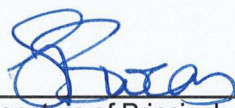
The School's 2025 financial statements are authorised for issue by the Board.


Full Name of Presiding Member


Signature of Presiding Member

8 May 2026
Date


Full Name of Principal


Signature of Principal

8 May 2026
Date

Central Auckland Specialist 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	14,518,722	9,034,910	12,773,204
Locally Raised Funds	3	111,416	46,124	164,388
Interest		94,855	13,993	253,790
Total Revenue		14,724,993	9,095,027	13,191,382
Expense				
Learning Resources	4	12,766,110	8,064,475	11,385,280
Administration	5	475,828	497,869	436,743
Interest		12,480	-	7,852
Property	6	982,717	592,395	936,280
Total Expense		14,237,135	9,154,739	12,766,155
Net Surplus / (Deficit) for the year		487,858	(59,712)	425,227
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		487,858	(59,712)	425,227

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

Central Auckland Specialist 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		5,779,406	5,779,406	4,783,018
Total comprehensive revenue and expense for the year		487,858	(59,712)	425,227
Contribution - Furniture and Equipment Grant		-	-	571,161
Equity at 31 December		6,267,264	5,719,694	5,779,406
Accumulated comprehensive revenue and expense		6,267,264	5,719,694	5,779,406
Equity at 31 December		6,267,264	5,719,694	5,779,406

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.

Central Auckland Specialist 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	3,188,518	853,586	1,096,819
Accounts Receivable	8	905,290	375,200	763,832
GST Receivable		129,944	10,500	450
Prepayments		237,116	22,000	19,237
Investments		-	3,900,400	4,425,401
Funds Receivable for Capital Works Projects	14	9,413	-	9,413
		<u>4,470,281</u>	<u>5,161,686</u>	<u>6,315,152</u>
Current Liabilities				
Accounts Payable	10	1,130,079	467,934	691,877
Revenue Received in Advance	11	115,000	-	-
Provision for Cyclical Maintenance	12	187,968	-	217,426
Finance Lease Liability	13	103,445	72,300	68,737
Funds held for Capital Works Projects	14	268,131	-	121,983
		<u>1,804,623</u>	<u>540,234</u>	<u>1,100,023</u>
Working Capital Surplus/(Deficit)		2,665,658	4,621,452	5,215,129
Non-current Assets				
Property, Plant and Equipment	9	3,798,567	1,167,970	643,218
		<u>3,798,567</u>	<u>1,167,970</u>	<u>643,218</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	12	39,000	12,798	-
Finance Lease Liability	13	157,961	56,930	78,941
		<u>196,961</u>	<u>69,728</u>	<u>78,941</u>
Net Assets		<u><u>6,267,264</u></u>	<u><u>5,719,694</u></u>	<u><u>5,779,406</u></u>
Equity		<u><u>6,267,264</u></u>	<u><u>5,719,694</u></u>	<u><u>5,779,406</u></u>

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



Central Auckland Specialist 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		6,965,097	6,567,887	7,114,389
Locally Raised Funds		152,403	40,925	117,460
Goods and Services Tax (net)		(129,494)	775	(111,952)
Payments to Employees		(5,662,680)	(5,516,986)	(5,204,625)
Payments to Suppliers		(711,533)	(1,095,226)	(727,587)
Interest Paid		(12,480)	-	(7,852)
Interest Received		177,780	86,918	212,883
Net cash from/(to) Operating Activities		779,093	84,293	1,392,716
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(3,185,092)	(734,752)	(150,377)
Purchase of Investments		-	-	(2,655,032)
Proceeds from Sale of Investments		4,425,401	525,001	-
Net cash from/(to) Investing Activities		1,240,309	(209,751)	(2,805,409)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	571,161
Finance Lease Payments		(73,851)	(18,448)	(73,574)
Funds Administered on Behalf of Other Parties		146,148	(99,327)	(589,988)
Net cash from/(to) Financing Activities		72,297	(117,775)	(92,401)
Net increase/(decrease) in cash and cash equivalents		2,091,699	(243,233)	(1,505,094)
Cash and cash equivalents at the beginning of the year	7	1,096,819	1,096,819	2,601,913
Cash and cash equivalents at the end of the year	7	3,188,518	853,586	1,096,819

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.



Central Auckland Specialist School

Notes to the Financial Statements

For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity

Central Auckland Specialist 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 12.

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 9.



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 13. Future operating lease commitments are disclosed in note 19.

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) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

e) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.



f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for 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.

g) 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.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10–75 years
Furniture and Equipment	10–15 years
Information and Communication Technology	3–5 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease

i) 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 market values.



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.

j) 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.

k) 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.

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

l) 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.

m) 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.

n) 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.



o) 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.

p) Budget Figures

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

q) 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	6,779,043	6,357,065	5,985,930
Teachers' Salaries Grants	6,856,259	2,364,000	6,086,621
Use of Land and Buildings Grants	571,855	124,092	482,723
Other Government Grants	311,565	189,753	217,930
	14,518,722	9,034,910	12,773,204

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	46,601	7,124	5,489
Trading	64,815	39,000	158,899
	111,416	46,124	164,388
	111,416	46,124	164,388

Surplus/ (Deficit) for the year Locally Raised Funds

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	113,309	165,250	95,582
Information and Communication Technology	19,842	104,852	27,321
Employee Benefits - Salaries	12,323,455	7,484,873	10,982,963
Staff Development	79,701	99,500	75,304
Depreciation	229,803	210,000	204,110
	12,766,110	8,064,475	11,385,280

5. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	20,583	13,120	13,120
Board Fees and Expenses	33,657	30,095	21,347
Other Administration Expenses	97,946	113,948	82,834
Employee Benefits - Salaries	294,734	307,706	287,982
Insurance	13,298	15,000	15,800
Service Providers, Contractors and Consultancy	15,610	18,000	15,660
	475,828	497,869	436,743



6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	109,145	100,979	101,683
Cyclical Maintenance	39,000	39,000	72,245
Heat, Light and Water	45,416	35,944	33,261
Repairs and Maintenance	140,674	192,272	170,855
Use of Land and Buildings	571,855	124,092	482,723
Employee Benefits - Salaries	61,195	81,413	62,334
Other Property Expenses	15,432	18,695	13,179
	<u>982,717</u>	<u>592,395</u>	<u>936,280</u>

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

7. Cash and Cash Equivalents

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	3,188,518	853,586	1,096,819
Cash and cash equivalents for Statement of Cash Flows	<u>3,188,518</u>	<u>853,586</u>	<u>1,096,819</u>

Of the \$3,188,518 Cash and Cash Equivalents \$258,758 is subject to restrictions for the following reasons:

- \$258,758 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 13.

8. Accounts Receivable

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Receivables	18,814	65,000	59,801
Receivables from the Ministry of Education	165,827	-	41,798
Interest Receivable	-	10,000	82,925
Teacher Salaries Grant Receivable	720,649	300,200	579,308
	<u>905,290</u>	<u>375,200</u>	<u>763,832</u>
Receivables from Exchange Transactions	18,814	75,000	142,726
Receivables from Non-Exchange Transactions	886,476	300,200	621,106
	<u>905,290</u>	<u>375,200</u>	<u>763,832</u>

8. Investments

The School's investment activities are classified as follows:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Asset	-	-	-
Short-term Bank Deposits	-	3,900,400	4,425,401
Total Investments	<u>-</u>	<u>3,900,400</u>	<u>4,425,401</u>



9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Building Improvements	152,885	682,266	-	-	(20,816)	814,335
Furniture and Equipment	217,577	30,105	-	-	(55,996)	191,686
Information and Communication Technology	69,294	212,424	-	-	(52,197)	229,521
Motor Vehicles	99,238	-	-	-	(21,854)	77,384
Leased Assets	104,224	200,061	-	-	(78,940)	225,345
Work in Progress	-	2,260,296	-	-	-	2,260,296
	643,218	3,385,152	-	-	(229,803)	3,798,567

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.

	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,210,503	(396,168)	814,335	528,238	(375,353)	152,885
Furniture and Equipment	936,392	(744,706)	191,686	906,288	(688,711)	217,577
Information and Communication Technology	402,785	(173,264)	229,521	190,361	(121,067)	69,294
Motor Vehicles	232,516	(155,132)	77,384	232,516	(133,278)	99,238
Leased Assets	341,241	(115,896)	225,345	267,554	(163,330)	104,224
Work in Progress	2,260,296	-	2,260,296	-	-	-
	5,383,733	(1,585,166)	3,798,567	2,124,957	(1,481,739)	643,218

10. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	289,424	76,200	56,495
Accruals	20,444	16,975	12,956
Employee Entitlements - Salaries	785,112	338,059	579,308
Employee Entitlements - Leave Accrual	35,099	36,700	43,118
	1,130,079	467,934	691,877
Payables for Exchange Transactions	1,130,079	467,934	691,877
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	1,130,079	467,934	691,877

The carrying value of payables approximates their fair value.

11. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	115,000	-	-
	115,000	-	-



12. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	217,426	217,426	172,245
Increase/(decrease) to the Provision During the Year	39,000	39,000	99,309
Use of the Provision During the Year	(29,458)	(243,628)	(54,128)
Provision at the End of the Year	<u>226,968</u>	<u>12,798</u>	<u>217,426</u>
Cyclical Maintenance - Current	187,968	-	217,426
Cyclical Maintenance - Non current	39,000	12,798	-
	<u>226,968</u>	<u>12,798</u>	<u>217,426</u>

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.

13. 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	115,445	78,730	75,237
Later than One Year	164,630	58,500	80,293
Future Finance Charges	(18,669)	(8,000)	(7,852)
	<u>261,406</u>	<u>129,230</u>	<u>147,678</u>
Represented by			
Finance lease liability - Current	103,445	72,300	68,737
Finance lease liability - Non current	157,961	56,930	78,941
	<u>261,406</u>	<u>129,230</u>	<u>147,678</u>

14. Funds Held for Capital Works Projects

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

2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5YA Base - Block A Refurbishment	121,983	614,340	(468,192)	-	268,131
5YA - Hoist, leaks etc @StAR	(6,562)	-	-	-	(6,562)
5YA - Base School Refurb/Gutters	(2,851)	-	-	-	(2,851)
Totals	<u>112,570</u>	<u>614,340</u>	<u>(468,192)</u>	<u>-</u>	<u>258,718</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	268,131
Funds Receivable from the Ministry of Education	(9,413)

Board Contributions are where the Board contributes its own funds to a Ministry funded Capital Works project. This has resulted in a board-owned asset that is recognised in note 9.



2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
	\$	\$	\$	\$	\$
5YA Base - Block A Refurbishment	731,873	170,296	(780,186)	-	121,983
5YA Star - Bathroom	(12,621)	-	(622)	13,243	-
5YA - Hoist, leaks etc @StAR	(6,562)	-	-	-	(6,562)
5YA - Base School Refurb/Gutters	(6,562)	8,860	(1,578)	-	(2,851)
Totals	706,128	179,156	(782,386)	13,243	112,570

Represented by:

Funds Held on Behalf of the Ministry of Education	121,983
Funds Receivable from the Ministry of Education	(9,413)

15. Related Party Transactions

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

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

16. 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
	\$	\$
<i>Board Members</i>		
Remuneration	7,420	6,955
<i>Leadership Team</i>		
Remuneration	1,254,731	1,209,133
Full-time equivalent members	9	9
Total key management personnel remuneration	1,262,151	1,216,088

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



Principal 1

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

	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	0 - 10	0 - 10
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	21.00	22.00
110 - 120	12.00	7.00
120 - 130	2.00	5.00
130 - 140	3.00	3.00
140 - 150	2.00	0.00
	<u>40.00</u>	<u>37.00</u>

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

17. Compensation and Other Benefits Upon Leaving

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

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

18. 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 a liability regarding this funding wash-up, which is expected to be settled in July 2026.



19. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had capital commitments of \$202,848 (2024:\$133,717) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
UNC 1,3,4: Urgent upgrade work to CASS base & transition site (238575)	122,644
Block 7 Star: Urgent Roofing & wall repairs (240686)	11,944
Smallfield 1: Hoists, Flooring, Bathroom Refurbishment (255173)	19,760
Smallfield 1, 3: Food Tech Refurbishment + Atrium Heating and Ventilation (255174)	48,500
Total	<u>202,848</u>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 14.

20. 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	3,188,518	853,586	1,096,819
Receivables	905,290	375,200	763,832
Investments - Term Deposits	-	3,900,400	4,425,401
Total financial assets measured at amortised cost	<u>4,093,808</u>	<u>5,129,186</u>	<u>6,286,052</u>

Financial liabilities measured at amortised cost

Payables	1,130,079	467,934	691,877
Finance Leases	261,406	129,230	147,678
Total financial liabilities measured at amortised cost	<u>1,391,485</u>	<u>597,164</u>	<u>839,555</u>

21. Events After Balance Date

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

22. Comparatives

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

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF CENTRAL AUCKLAND SPECIALIST SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Central Auckland Specialist School (the School). The Auditor-General has appointed me, David Fraser, using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on pages 2 to 17, 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 8 May 2026. This is the date at which our opinion is expressed.

Basis for our opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible 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, Report on how the School has given effect to Te Tiriti o Waitangi 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, 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.

David Fraser

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

Kiwisport Grant is a government funding initiative to support students' participation in organised sport. In 2025, Central Auckland Specialist School received Kiwisport funding of \$4957.85(excluding GST). The funding was spent on setting sport equipment for new classes. (swimming noodles, indoor rebounder, active fitness gym balls, Balancing boards, basket balls and soccer balls). Transport expenses to special Olympics and Gym sessions.

A handwritten signature in black ink, consisting of a stylized, cursive 'TB' followed by the name 'Brocas' written in a more legible, slightly cursive script.

Trudi Brocas - Principal



CENTRAL AUCKLAND SPECIALIST SCHOOL

Tāmaki Makaurau Te Kura Motuhake

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2025.

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

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>All Ministry Health and Safety policies and procedures have been followed including but not limited to: Alarms and Security; Evacuations; COVID; Hazards, Manuals, Training; Trips and Visits; Visitors and Contractors</i>
What is in your equal employment opportunities programme?	<i>Central Auckland Specialist School (CASS) follows all legal obligations to act as a good employer. The school board and leadership treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020 and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff which</i> <i>The school has worked on staff culture and wellbeing, and takes all reasonable steps to build working relationships based on trust and confidence..</i>
How do you practise impartial selection of suitably qualified persons for appointment?	<i>CASS follows the Equal Employment Opportunities guidelines to ensures all employees and applicants for employment are considered for positions according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. The school has an annual review in Term 2 that summarises the year's compliance.</i> <i>The principal is currently the EEO officer and promotes a commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</i>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<i>CASS has a number of employees who identify as Māori; we acknowledge this and treat their experience and expertise in education as taonga. As a school we follow tikanga protocol for meetings and whakatau processes.</i> <i>Te Tiriti o Waitangi is adhered to within the school and, as treaty partners, we ensure that we protect, participate and partner with the employment requirements of Māori. The aims and aspirations of Māori are listened to and our Māori employees' whakaaro and opinions are taken into account by the leadership team and board of trustees.</i> <i>As a school, we have appointed a Maori Enrichment Teacher. This role is developing, supporting and</i>



CENTRAL AUCKLAND SPECIALIST SCHOOL

Tāmaki Makaurau Te Kura Motuhake

	<i>promoting Te Ao Māori, including the new Māori histories curriculum and local curriculum.</i>
How have you enhanced the abilities of individual employees?	<p><i>At CASS employees have the opportunity to build and explore leadership opportunities in line with their interests and expertise. For example, the school has middle leadership roles for curriculum areas, to upskill staff in order to meet the needs of our students.</i></p> <p><i>All employees have access to training and professional development opportunities to support and grow the competency and confidence in their work.</i></p>
How are you recognising the employment requirements of women?	<i>CASS ensures that there is no gender discrimination in setting starting salaries, in salaries for the same or similar roles, and that there is no gender bias in our recruitment processes.</i>
How are you recognising the employment requirements of persons with disabilities?	<i>We have in the past and continue to employ people with disabilities and in some cases have created a job specifically for them. Our facilities are inclusive for those who require wider doorways and ramps, mobility bathrooms etc. We also have extensive work to promote life skills and work experience opportunities for our students (all of which have a disability).</i>

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

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

Treaty of Waitangi

Central Auckland Specialist School recognises and values the unique position of Māori in Aotearoa. All students will have the opportunity to engage in learning of Te Reo Māori me Ona Tikanga through inclusive learning practices. These learning opportunities will be shared using and respecting, tika (honesty), pono (trust), aroha (compassion), whanaungatanga (relationships) and wairua (spirituality).



Partnership

- Empowering parents, whānau, and community to participate in their child's education
- Inquiry, place base learning experiences that develop understanding of the rōhe, maunga, moana me whakapapa
- Māori whanau are engaged in our Mahi Tahī process



Participation

- Consultation with parents, whānau and the community to support decision making
- Creating strong home - school relationships
- Learnign environments that reflect Te Ao Māori
- Tikanga Māori is incorporated into the school curriculum

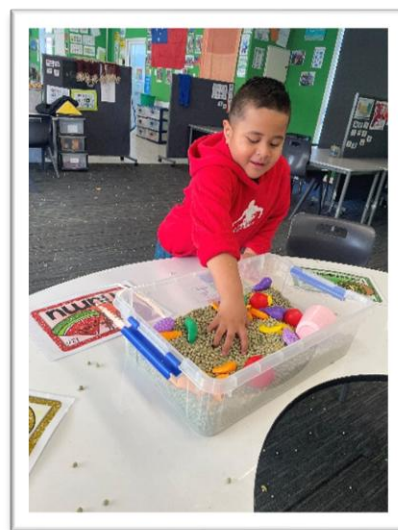


Protection

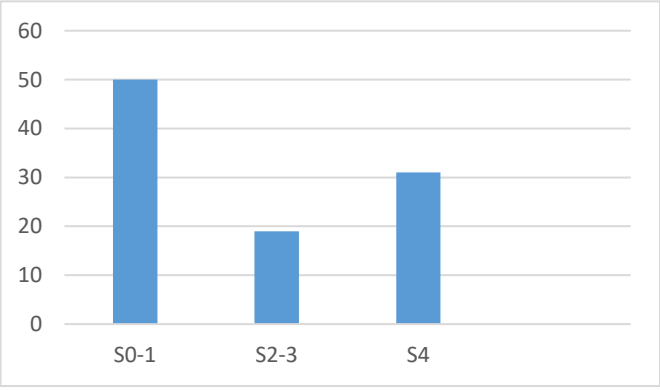
- Engagement with the Ka Hikitia strategy
- Ongoing learnign about, showing respect for and understanding Māori cultural values and protocols
- Staff making genuine efforts to use correct pronunciation of te reo Māori

Achievement Statement

At Central Auckland Specialist School, progress and achievement is individualised and reflects our holistic approach to student learning. We place a high value on the partnership and collaboration we have with families and whānau throughout a student's learning journey. Through the Mahi Tahī system we implement the New Zealand Curriculum. We recognise that our students do not always follow a linear learning process and that learning steps may sometimes be small, take time and achievement may not always occur in the way we predicted. Assessment and reporting systems attempt to capture this and focus on what students' can do and work to build on the skills and abilities that they bring to their learning. To support student achievement, staff maintain high expectations about what students are able to achieve and students are celebrated as learners.



Analysis of Variance – Numeracy

Focus	Mathematics -2025																																																																
Strategic Goal	Annual Goal 2: Create stronger links between teachers pedagogical decision making and student learning and engagement.																																																																
Target Groups	<p>Senior Group (Years 9-13)</p> <ul style="list-style-type: none"> • These students are working within Level 1 and 2 of the previous Maths curriculum. • In the last few years our data shows a slight decrease in maths achievement for students in Years 9 to 13. • We have selected 16 students who have previously been assessed using the JAM Junior Maths Assessment and have comparative scores on B-Squared Progression Steps. 	<p>Year 2 Group</p> <ul style="list-style-type: none"> • These 10 students are currently working at Engagement Steps in B-Squared. (early emergent learners) • We do not currently have specific maths assessment data for these students. • Out of 24 Year 2 students, 10 students have comparative data for Engagement Steps. • We require more fine-grained assessment data to help us successfully plan their specific learning intentions. 																																																															
Baseline Data	<p>Of the 16 target students 2024 JAM assessment results show % at each stage</p>  <table border="1" style="margin-top: 10px; width: 100%; text-align: center;"> <thead> <tr> <th>Stage</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>S0-1</td> <td>50%</td> </tr> <tr> <td>S2-3</td> <td>20%</td> </tr> <tr> <td>S4</td> <td>30%</td> </tr> </tbody> </table>	Stage	Percentage	S0-1	50%	S2-3	20%	S4	30%	<p>For these early emergent students we currently do not have math specific assessment for this level</p> <div style="background-color: #fce4ec; padding: 10px; margin-top: 10px;"> <p>Targeted Year two students – early years – B-squared assessment 2024ember 2024.</p> <p>Year 2 Maths Target group.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="background-color: #fce4ec;">Year 2 students 2025</th> <th style="background-color: #fce4ec;">Cognition learning Engagement exploration</th> <th style="background-color: #fce4ec;">Cognition & Learning (Engagement), Persistence</th> <th style="background-color: #fce4ec;">Communication & Interaction, Expressive Communication</th> <th style="background-color: #fce4ec;">Communication & Interaction, Receptive Communication</th> </tr> </thead> <tbody> <tr> <td>Student 1</td> <td>74% of E.Step 4</td> <td>73% of E.Step 4</td> <td>65% of E.Step 4</td> <td>47% of E.Step 5</td> </tr> <tr> <td>Student 2</td> <td>77% of E.Step 4</td> <td>77% of E.Step 4</td> <td>40% of E.Step 4</td> <td>60% of E.Step 4</td> </tr> <tr> <td>Student 3</td> <td>68% of E.Step 4</td> <td>73% of E.Step 4</td> <td>0% of E.Step 3</td> <td>32% of E.Step 4</td> </tr> <tr> <td>Student 4</td> <td>38% of E.Step 1</td> <td>52% of E.Step 2</td> <td>67% of E.Step 1</td> <td>52% of E.Step 1</td> </tr> <tr> <td>Student 5</td> <td>47% of E.Step 5</td> <td>57% of E.Step 5</td> <td>60% of E.Step 4</td> <td>43% of E.Step 5</td> </tr> <tr> <td>Student 6</td> <td>69% of E.Step 2</td> <td>43% of E.Step 3</td> <td>67% of E.Step 2</td> <td>32% of E.Step 3</td> </tr> <tr> <td>Student 7</td> <td>39% of E.Step 2</td> <td>43% of E.Step 2</td> <td>60% of E.Step 1</td> <td>40% of E.Step 2</td> </tr> <tr> <td>Student 8</td> <td>58% of E.Step 3</td> <td>0% of E.Step 4</td> <td>44% of E.Step 3</td> <td>75% of E.Step 2</td> </tr> <tr> <td>Student 9</td> <td>73% of E.Step 4</td> <td>11% of E.Step 5</td> <td>40% of E.Step 4</td> <td>55% of E.Step 4</td> </tr> <tr> <td>Student 10</td> <td>76% of E.Step 2</td> <td>52% of E.Step 3</td> <td>29% of E.Step 3</td> <td>32% of E.Step 3</td> </tr> </tbody> </table> </div>	Year 2 students 2025	Cognition learning Engagement exploration	Cognition & Learning (Engagement), Persistence	Communication & Interaction, Expressive Communication	Communication & Interaction, Receptive Communication	Student 1	74% of E.Step 4	73% of E.Step 4	65% of E.Step 4	47% of E.Step 5	Student 2	77% of E.Step 4	77% of E.Step 4	40% of E.Step 4	60% of E.Step 4	Student 3	68% of E.Step 4	73% of E.Step 4	0% of E.Step 3	32% of E.Step 4	Student 4	38% of E.Step 1	52% of E.Step 2	67% of E.Step 1	52% of E.Step 1	Student 5	47% of E.Step 5	57% of E.Step 5	60% of E.Step 4	43% of E.Step 5	Student 6	69% of E.Step 2	43% of E.Step 3	67% of E.Step 2	32% of E.Step 3	Student 7	39% of E.Step 2	43% of E.Step 2	60% of E.Step 1	40% of E.Step 2	Student 8	58% of E.Step 3	0% of E.Step 4	44% of E.Step 3	75% of E.Step 2	Student 9	73% of E.Step 4	11% of E.Step 5	40% of E.Step 4	55% of E.Step 4	Student 10	76% of E.Step 2	52% of E.Step 3	29% of E.Step 3	32% of E.Step 3
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What we did	What Happened	Reason for the Variance	Evaluation and future planning																		
<p>Curriculum Alignment and Staff Professional Development</p> <ul style="list-style-type: none"> Held two Staff Only Days focused on unpacking the refreshed New Zealand Curriculum for Mathematics. Supported teachers to align planning and assessment with updated curriculum expectations. Embedded existing pedagogical frameworks, including structured routines and explicit teaching, within mathematics instruction. <p>Structured Mathematics Teaching</p> <ul style="list-style-type: none"> Introduced a structured mathematics teaching framework across the school. Engaged an external provider to deliver Numicon Professional Learning and Development (PLD). Implemented Numicon as a core structured mathematics resource. Enabled teachers to set targeted learning intentions and plan structured progression <p>Learners Moving Beyond Phase One</p>	<p>Across school progress</p> <p>Key End-of-Year Results JAM assessment</p> <ul style="list-style-type: none"> 60 learners (25% of the roll) were assessed using JAM, an increase from 47 in 2024. 32 learners moved up one or more levels in at least one strand. 7 learners demonstrated accelerated progress across multiple strands. The majority of learners maintained or improved their achievement level. Strand data (Number, Additive, Geometry, Measurement, Algebra) shows overall positive upward shifts. <p>Target Group 1 Year 9-13 students</p> <p>Improved: 7 students (44%)</p> <p>Maintained level: 8 students (50%)</p> <p>Decreased: 1 student (6%)</p> <p>This shows 94% of students either maintained or improved, which is very positive. Especially the 7 students working at S4 and above that this means students are now working at Level 2 on the previous NZC.</p> <p>Several students moved from S0–1 to S2–3 or S4, which represents substantial additive strategy development.</p> <p>Number Concepts</p> <p>All students in our targeted Year 9–13 group made measurable progress in Number Concepts over the assessment period.</p> <ul style="list-style-type: none"> 5 students are now working at Step 4 	<p>The PLD provided to teachers and the structured assessment and program appropriate to the level of the learner has improved teacher confidence and knowledge. By having increase clarity, sequencing confidence and differentiation capability teachers have improved pedagogical decision making.</p> <div data-bbox="1137 534 1552 821" data-label="Figure"> <table border="1"> <caption>Staff Knowledge of Numicon (Before and After PD)</caption> <thead> <tr> <th>Level</th> <th>Before PD (%)</th> <th>After PD (%)</th> </tr> </thead> <tbody> <tr> <td>Poor</td> <td>~7</td> <td>0</td> </tr> <tr> <td>Fair</td> <td>~45</td> <td>~7</td> </tr> <tr> <td>Satisfactory</td> <td>~20</td> <td>~32</td> </tr> <tr> <td>Very good</td> <td>~26</td> <td>~58</td> </tr> <tr> <td>Excellent</td> <td>~4</td> <td>~4</td> </tr> </tbody> </table> </div> <p>Across both target groups Structured teaching and targeted monitoring resulted in clear additive strategy development and conceptual growth. Future reporting will transition from JAM due to curriculum changes</p> <p>Just over half the students in the year 9-13 group stayed at the same level in the Jam assessment and 1 decreased. These students were assessed at a range of levels, potential reasons for this are</p>	Level	Before PD (%)	After PD (%)	Poor	~7	0	Fair	~45	~7	Satisfactory	~20	~32	Very good	~26	~58	Excellent	~4	~4	<p>The 2025 Mathematics Target Action Plan has:</p> <ul style="list-style-type: none"> ✓ Increased assessment coverage ✓ Embedded structured maths programmes school-wide ✓ Improved early years assessment systems ✓ Demonstrated measurable learner progress ✓ Strengthened data-informed teaching practice <p>The data indicates strong progress across the school, particularly in additive strategies and Early phase 2 achievement. Learners are demonstrating improved engagement, increased independence, and stronger conceptual understanding of number and early mathematical thinking.</p> <p>2025 Outcomes</p> <p>In October 2025, significant curriculum changes will require a responsive shift in mathematics programmes, assessment practices, and professional learning. The school implemented structured programmes (Numicon and Maths – No Problem!) and strengthened assessment processes across all year levels. These will need to be realigned to match the new curriculum</p> <p>Conclusion</p> <p>The 2025 Mathematics Target Action Plan has been successfully implemented. Structured programmes</p>
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<ul style="list-style-type: none"> • Introduced Maths — No Problem! for students transitioning from Phase One into Phase Two. • Introduced a Phase One Mathematics Screening Tool to identify baseline understanding and next learning steps. • Strengthened progression pathways for learners requiring more advanced mathematical content. <p>Leadership Monitoring and Accountability</p> <ul style="list-style-type: none"> • Leadership reviewed class timetables each term to ensure appropriate mathematics instructional time. • Mathematics data was discussed during Professional Growth Cycle (PGC) conversations with teachers. • Strengthened alignment between assessment data, instructional practice, and student outcomes <p>Multidisciplinary Support to Improve Engagement and Access</p> <ul style="list-style-type: none"> • Therapists supported students with self-regulation strategies to increase readiness to learn and on-task behaviour. 	<ul style="list-style-type: none"> • 3 students are now working at Step 5 • 1 student is now working at Step 6 <p>This represents a clear upward shift in number knowledge and number operations across the group.</p> <p>Target group 2 = Year 2 students</p> <p>All 10 of our targeted Year 2 students have made progress in their B Squared scores across all four focus areas. The introduction of the Early Numicon assessment has enabled us to clearly identify individual achievement and next steps. Students achieving at Stage 4–5 on the B Squared Engagement Steps are now ready to transition into a more structured Numicon maths programme. Teachers are also reporting increased confidence in using this assessment data to set appropriate, targeted learning intentions for individual student</p> <p>School wide data – Numicon assessments and Phase 1 screening assessments were undertaken in September 2025 that aligned to the previous Maths curriculum , these are no longer aligned due to curriculum changes in October 2025.</p> <p>With the introduction of Numicon assessment and Phase one maths assessments we can gathered school wide data for all learners. Whole school data shows that 70.6% of students are currently working within the Early</p>	<ul style="list-style-type: none"> - Realistic times frame for progress to be observed on an assessment tool. - Students may be consolidating their current skills - Potential changes in health and/or getting used to changes in class/teacher or programme <p>It can be difficult to determine the extent of the progress as we had little appropriate assessment tools for our early emergent learners. Progress over time will be monitored to ensure strong foundation mathematics skills and exploratory number learning lead to continued progress through to number concepts and more advanced number understanding.</p> <p>Further consideration needs to be given to learners who need a significant amount of support to generalise learning across contexts and tasks, in that students may appear to progress within a familiar task of assessment but may not be able to use this knowledge as a building block for future learning.</p>	<p>are starting to be embedded, assessment coverage has increased, and measurable learner progress is evident. CASS has responded proactively to the initial national curriculum changes while maintaining a strong focus on engagement, differentiation, and meaningful mathematical growth for all learners.</p> <p>Next Steps for 2026</p> <p>Realign CASS maths programmes to the New NZC Maths curriculum and Expanded framework</p> <p>Full implementation of Numicon assessment for all early emergent learners.</p> <p>Continue monitoring learners working at very early emergent levels ,Phase 1 and Phase 2</p> <p>Maintain structured programme delivery across all year levels.</p> <p>Further strengthen links between assessment data and Individual Learning Goals</p> <p>Review reporting on maths achievement to whānau.</p>
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<ul style="list-style-type: none"> • Improved regulation resulted in increased and more sustained engagement during mathematics sessions. • Speech Language Therapists collaborated with teachers and learning assistants to develop aided language supports. Supported vocabulary development for mathematical concepts and alternative communication pathways for sharing knowledge. 	<p>Numicon Exploratory stage, indicating that the majority of our learners continue to require strong foundational and hands on exploratory number learning. A further 11.9% are developing conceptual understanding through Numicon Concepts, while 13.3% are progressing into Phase One. Encouragingly, 4.1% of students are now beginning Phase Two, demonstrating movement into more advanced number understanding.</p>		
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