

CENTRAL AUCKLAND SPECIALIST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number: 840

Principal: Trudi Brocas

School Address: 48 Smallfield Avenue, Auckland, 1042

School Phone: 09-620 76 80

School Email: admin@cass.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Jody O'Connell	Chair Person	Elected	June 2022
Trudi Brocas	Principal ex Officio		
Mahrukh Khan	Parent Rep	Elected	June 2022
Maria Aka	Parent Rep	Elected	June 2022
Melissa Bell	Parent Rep	Elected	June 2022
Helen Bayldon	Staff Rep	Elected	June 2022
Joanne Evans	Parent Rep	Elected	October 2019
Louise White	Parent Rep	Elected	June 2019
Megan Biddick	Parent Rep	Elected	June 2019
Samantha Russell	Staff Rep	Elected	June 2019

Accountant / Service Provider: Shore Chartered Accountant Limited

CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Report - For the year ended 31 December 2019

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Central Auckland Specialist School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees 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 2019 fairly reflects the financial position and operations of the school.

The School's 2019 financial statements are authorised for issue by the Board.

JODY O'CONNELL

Full Name of Board Chairperson



Signature of Board Chairperson

Date:

18.6.20.

Trudi Brocas

Full Name of Principal


PP

Signature of Principal

Date:

18.6.2020.

Central Auckland Specialist School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2019

		2019	2019	2018
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
Revenue				
Government Grants	2	6,793,758	4,642,955	6,307,229
Locally Raised Funds	3	156,935	48,769	38,749
Interest Earned		20,977	9,269	16,384
		<u>6,971,670</u>	<u>4,700,993</u>	<u>6,362,362</u>
Expenses				
Locally Raised Funds	3	476	-	-
Learning Resources	4	5,486,288	3,870,065	5,131,092
Administration	5	340,423	298,003	288,965
Finance Costs		8,790	-	6,671
Property	6	595,004	386,763	591,317
Depreciation	7	164,686	100,000	152,730
Loss on Disposal of Property, Plant and Equipment		35,942	-	-
		<u>6,631,609</u>	<u>4,654,831</u>	<u>6,170,775</u>
Net Surplus / (Deficit)		340,061	46,162	191,587
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>340,061</u></u>	<u><u>46,162</u></u>	<u><u>191,587</u></u>

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 2019

	Notes	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
Balance at 1 January		<u>1,676,588</u>	<u>1,760,825</u>	<u>1,454,826</u>
Total comprehensive revenue and expense for the year		340,061	46,162	191,587
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		29,000	30,000	30,175
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9				
Equity at 31 December	22	<u>2,045,649</u>	<u>1,836,987</u>	<u>1,676,588</u>
Retained Earnings		2,045,649	1,836,987	1,676,588
Reserves		-	-	-
Equity at 31 December		<u>2,045,649</u>	<u>1,836,987</u>	<u>1,676,588</u>

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 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets				
Cash and Cash Equivalents	8	671,996	697,392	707,425
Accounts Receivable	9	563,558	450,000	393,806
GST Receivable		-	18,000	24,284
Prepayments		8,073	2,000	2,050
Investments	10	700,000	600,000	352,845
		<u>1,943,627</u>	<u>1,767,392</u>	<u>1,480,410</u>
Current Liabilities				
GST Payable		16,564	-	-
Accounts Payable	12	406,528	450,000	357,827
Revenue Received in Advance	13	12,500	-	-
Finance Lease Liability - Current Portion	15	42,250	40,000	34,480
Funds held for Capital Works Projects	16	(1,425)	-	(31,769)
		<u>476,417</u>	<u>490,000</u>	<u>360,538</u>
Working Capital Surplus/(Deficit)		<u>1,467,210</u>	<u>1,277,392</u>	<u>1,119,872</u>
Non-current Assets				
Property, Plant and Equipment	11	718,338	703,265	668,265
		<u>718,338</u>	<u>703,265</u>	<u>668,265</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	83,670	83,670	53,670
Finance Lease Liability	15	56,229	60,000	57,879
		<u>139,899</u>	<u>143,670</u>	<u>111,549</u>
Net Assets		<u>2,045,649</u>	<u>1,836,987</u>	<u>1,676,588</u>
Equity				
		<u>2,045,649</u>	<u>1,836,987</u>	<u>1,676,588</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 2019

		2019	2019	2018
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		2,923,336	2,857,989	2,750,387
Locally Raised Funds		134,244	110,189	24,476
Goods and Services Tax (net)		40,845	6,281	(4,861)
Payments to Employees		(2,105,372)	(2,169,549)	(1,735,239)
Payments to Suppliers		(456,206)	(511,306)	(634,393)
Interest Paid		(8,790)	-	(6,673)
Interest Received		20,531	9,107	13,546
Net cash from the Operating Activities		548,588	302,711	407,243
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		19,130	-	-
Purchase of PPE (and Intangibles)		(222,816)	(105,000)	(128,590)
Sale/(Purchase) of Investments		(347,155)	(247,155)	(352,845)
Net cash from / (to) the Investing Activities		(550,841)	(352,155)	(481,435)
Cash flows from Financing Activities				
Furniture and Equipment Grant		29,000	30,000	30,175
Finance Lease Payments		(40,897)	(22,359)	(8,612)
Funds Administered on Behalf of Third Parties for Capital Works		(21,279)	31,770	(101,322)
Net cash from Financing Activities		(33,176)	39,411	(79,759)
Net increase/(decrease) in cash and cash equivalents		(35,429)	(10,033)	(153,951)
Cash and cash equivalents at the beginning of the year	8	707,425	707,425	861,376
Cash and cash equivalents at the end of the year	8	671,996	697,392	707,425

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

The above Cash Flow Statement 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 2019

1. Statement of Accounting Policies

a) Reporting Entity

Central Auckland Specialist School (previously named The Combined Board of Carlson School and Sunnyside Special School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

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 Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

Standard early adopted

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 25.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward 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.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of 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 expense that is offset by a non-cash grant from the Ministry.

e) 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.

f) 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.

g) 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.

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

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 not trivial.

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

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 – Crown	10–50 years
Furniture and equipment	3–10 years
Information and communication technology	3–10 years
Motor vehicles	10 years
Leased assets held under a Finance Lease	3-5 years
Library resources	12.5% Diminishing value

k) Accounts Payable

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

l) Employee Entitlements*Short-term employee entitlements*

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

m) Revenue Received in Advance

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

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

n) 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 for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

o) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

r) 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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Operational grants	614,237	606,899	623,352
Teachers' salaries grants	3,502,534	1,660,876	3,171,515
Use of Land and Buildings grants	310,388	124,090	383,222
Other MoE Grants	2,226,103	2,251,090	1,965,749
Other government grants	140,496	-	163,391
	<u>6,793,758</u>	<u>4,642,955</u>	<u>6,307,229</u>

3. Locally Raised Funds

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

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Revenue			
Donations	16,535	22,804	16,250
Other revenue	103,035	5,000	15,895
Trading	37,365	20,965	6,604
	<u>156,935</u>	<u>48,769</u>	<u>38,749</u>
Expenses			
Trading	476	-	-
	<u>476</u>	<u>-</u>	<u>-</u>
Surplus for the year Locally raised funds	<u>156,459</u>	<u>48,769</u>	<u>38,749</u>

4. Learning Resources

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	68,627	85,482	82,523
Operating Lease	(11,459)	52,491	28,545
ORRS associated expenses	-	-	115,243
Employee benefits - salaries	3,309,565	1,660,876	3,075,360
Employee benefits - ORRS salaries	2,062,093	2,020,216	1,811,729
Staff development	57,462	51,000	17,692
	<u>5,486,288</u>	<u>3,870,065</u>	<u>5,131,092</u>

5. Administration

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	21,650	18,000	8,700
Board of Trustees Fees	7,110	5,600	8,350
Board of Trustees Expenses	16,807	23,600	20,966
Communication	32,705	28,741	31,904
Consumables	16,340	21,500	16,941
Other	37,120	19,156	20,175
Employee Benefits - Salaries	187,299	166,506	165,126
Insurance	1,922	5,000	4,603
Service Providers, Contractors and Consultancy	19,470	9,900	12,200
	<u>340,423</u>	<u>298,003</u>	<u>288,965</u>

6. Property

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	18,779	20,500	56,714
Consultancy and Contract Services	43,357	32,500	-
Cyclical Maintenance Provision	30,000	30,000	-
Grounds	36,677	24,000	7,509
Heat, Light and Water	35,572	29,200	33,419
Motor Vehicle	17,627	17,700	16,682
Repairs and Maintenance	52,970	59,300	47,591
Use of Land and Buildings	310,388	124,090	383,222
Security	2,503	5,000	2,400
Employee Benefits - Salaries	47,131	44,473	43,780
	<u>595,004</u>	<u>386,763</u>	<u>591,317</u>

The use of land and buildings figure represents 8% 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. Depreciation of Property, Plant and Equipment

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	23,459	20,000	30,623
Furniture and Equipment	63,087	40,000	56,575
Information and Communication Technology	14,445	20,000	38,719
Motor Vehicles	12,079	5,000	3,935
Leased Assets	51,616	15,000	22,293
Library Resources	-	-	585
	<u>164,686</u>	<u>100,000</u>	<u>152,730</u>

8. Cash and Cash Equivalents

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Cash on Hand	410	2,000	2,110
Bank Current Account	251,399	295,392	384,644
Bank Call Account	420,187	400,000	320,671
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	<u>671,996</u>	<u>697,392</u>	<u>707,425</u>

9. Accounts Receivable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	63,441	60,000	59,958
Receivables from the Ministry of Education	109,124	-	-
Banking Staffing Surplus	150,170	57,000	118,462
Interest Receivable	3,284	3,000	2,838
Teacher Salaries Grant Receivable	237,539	330,000	212,548
	<u>563,558</u>	<u>450,000</u>	<u>393,806</u>
Receivables from Exchange Transactions	216,895	120,000	181,258
Receivables from Non-Exchange Transactions	346,663	330,000	212,548
	<u>563,558</u>	<u>450,000</u>	<u>393,806</u>

10. Investments

The School's investment activities are classified as follows:

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Current Asset			
Short-term Bank Deposits	700,000	600,000	352,845

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2019						
Building Improvements	274,257	-	(24,676)	-	(23,459)	226,122
Furniture and Equipment	254,752	50,493	(21,631)	-	(63,087)	220,527
Information and Communication Technology	42,981	24,375	(8,763)	-	(14,445)	44,148
Motor Vehicles	15,777	123,670	-	-	(12,079)	127,368
Leased Assets	76,229	75,560	-	-	(51,616)	100,173
Library Resources	4,269	(4,269)	-	-	-	-
Balance at 31 December 2019	668,265	269,829	(55,070)	-	(164,686)	718,338

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2019			
Building Improvements	577,616	(351,494)	226,122
Furniture and Equipment	785,563	(565,036)	220,527
Information and Communication Technology	346,265	(302,117)	44,148
Motor Vehicles	181,240	(53,872)	127,368
Leased Assets	158,952	(58,779)	100,173
Balance at 31 December 2019	2,049,636	(1,331,298)	718,338

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2018						
Building Improvements	304,880	-	-	-	(30,623)	274,257
Furniture and Equipment	189,611	121,716	-	-	(56,575)	254,752
Information and Communication Technology	73,303	8,397	-	-	(38,719)	42,981
Motor Vehicles	19,713	-	-	-	(3,936)	15,777
Leased Assets	30,629	67,893	-	-	(22,293)	76,229
Library Resources	4,269	585	-	-	(585)	4,269
Balance at 31 December 2018	622,405	198,591	-	-	(152,731)	668,265

	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
2018			
Building Improvements	731,483	(457,226)	274,257
Furniture and Equipment	769,972	(515,220)	254,752
Information and Communication Technology	372,022	(329,041)	42,981
Motor Vehicles	102,204	(86,427)	15,777
Leased Assets	111,937	(35,708)	76,229
Library Resources	13,282	(9,013)	4,269
Balance at 31 December 2018	2,100,900	(1,432,635)	668,265

12. Accounts Payable

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Operating creditors	55,569	27,000	30,586
Accruals	14,650	15,000	14,100
Employee Entitlements - salaries	317,654	400,000	294,486
Employee Entitlements - leave accrual	18,655	8,000	18,655
	<u>406,528</u>	<u>450,000</u>	<u>357,827</u>
Payables for Exchange Transactions	406,528	450,000	357,827
	<u>406,528</u>	<u>450,000</u>	<u>357,827</u>

13. Revenue Received in Advance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Other	12,500	-	-
	<u>12,500</u>	<u>-</u>	<u>-</u>

14. Provision for Cyclical Maintenance

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Provision at the Start of the Year	53,670	53,670	53,670
Increase to the Provision During the Year	30,000	30,000	-
Provision at the End of the Year	<u>83,670</u>	<u>83,670</u>	<u>53,670</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	83,670	83,670	53,670
	<u>83,670</u>	<u>83,670</u>	<u>53,670</u>

15. Finance Lease Liability

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

	2019	2019	2018
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	42,250	40,000	34,480
Later than One Year and no Later than Five Years	56,229	60,000	57,879
	<u>98,479</u>	<u>100,000</u>	<u>92,359</u>

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:

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE Base	<i>in progress</i>	(5,209)	20,445	(17,840)	-	(2,604)
MOE - STAR	<i>in progress</i>	(24,266)	98,448	(78,302)	-	(4,120)
5YA, Hoist/leaks	<i>in progress</i>	-	7,593	-	-	7,593
5YA, Building Remedy	<i>completed</i>	(2,294)	-	-	-	(2,294)
Totals		<u>(31,769)</u>	<u>126,486</u>	<u>(96,142)</u>	<u>-</u>	<u>(1,425)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

7,593
9,018

(1,425)

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
MOE Base	<i>Completed</i>	-	76,458	(81,667)	-	(5,209)
MOE - STAR	<i>Completed</i>	-	40,298	(64,564)	-	(24,266)
Building Remedy	<i>in progress</i>	69,551	9,808	(81,653)	-	(2,294)
Totals		<u>69,551</u>	<u>126,564</u>	<u>(227,884)</u>	<u>-</u>	<u>(31,769)</u>

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 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.

18. Remuneration

Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
Board Members		
Remuneration	7,110	8,350
Full-time equivalent members	0.07	0.17
Leadership Team		
Remuneration	726,377	597,890
Full-time equivalent members	7.00	6.00
Total key management personnel remuneration	733,487	606,240
Total full-time equivalent personnel	7.07	6.17

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	-	-

The number of other employees with remuneration greater than \$100,000 was as follows:

Remuneration \$000	2019 FTE Number	2018 FTE Number
100 - 110	4	1
	4	1

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

19. Compensation and Other Benefits Upon Leaving

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

	2019 Actual	2018 Actual
Total	\$15,600	\$124,497
Number of People	2	7

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2019** (Contingent liabilities and assets at **31 December 2018**: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of school boards of trustees, through payroll service provider Education Payroll Limited.

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2019 the Board has entered into no contract agreements for capital works.:

(Capital commitments at 31 December 2018: nil)

(b) Operating Commitments

As at 31 December 2019 the Board has entered into the following contracts:

(a) operating lease of IT equipment and copiers

	2019 Actual \$	2018 Actual \$
No later than One Year	-	14,280
Later than One Year and No Later than Five Years	-	28,560
	-	42,840

22. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but "attempts" to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

23. Financial Instruments

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

Financial assets measured at amortised cost (2018: Loans and receivables)	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	671,996	697,392	707,425
Receivables	563,558	450,000	393,806
Investments - Term Deposits	700,000	600,000	352,845
Total Cash and Receivables	1,935,554	1,747,392	1,454,076
Financial liabilities measured at amortised cost			
Payables	406,528	450,000	357,827
Finance Leases	98,479	100,000	92,359
Total Financial Liabilities Measured at Amortised Cost	505,007	550,000	450,186

24. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. Subsequently all schools and kura reopened on the 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

(31 December 2018 :There is currently a police investigation in regards to a historical matter concerning an ex-employee of Sunnydene Special School before the merger with Carlson School for Cerebral Palsy which may result in the recovery of some funds in the future. Subsequently a claim has been made with the school's insurance company and as a result, the school has received \$99,000 in 2019.)

25. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.
- Note 10 Investments: Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

26. Failure to comply with section 87 of the Education Act 1989

The Board of Trustees has failed to comply with Section 87 of the Education Act 1989, as the Board were unable to provide their audited financial statements to the Ministry of Education by 31 May 2020. There was a delay in finalisation of the audit for predecessor school audits as well as the disruption caused by the Covid-19 restrictions, including the closure of the school, meant that the audit could not progress as planned. This resulted in the school missing the statutory deadline.

Independent Auditor's Report

To the readers of Central Auckland Specialist School's Financial statements For the year ended 31 December 2019

The Auditor-General is the auditor of Central Auckland Specialist School (the School). The Auditor-General has appointed me, Colin Henderson, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 23 June 2020. This is the date at which our opinion is expressed.

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

Emphasis of matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 24 on page 17 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees 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 of Trustees 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 of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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



Colin Henderson
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

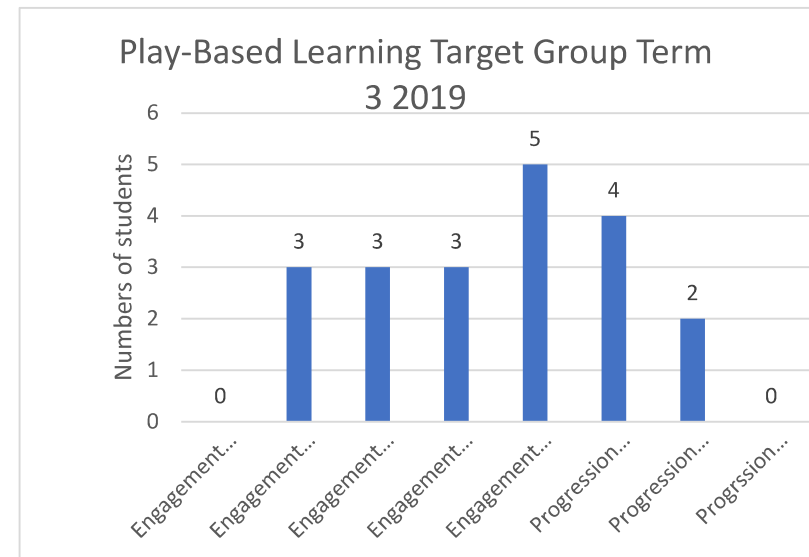
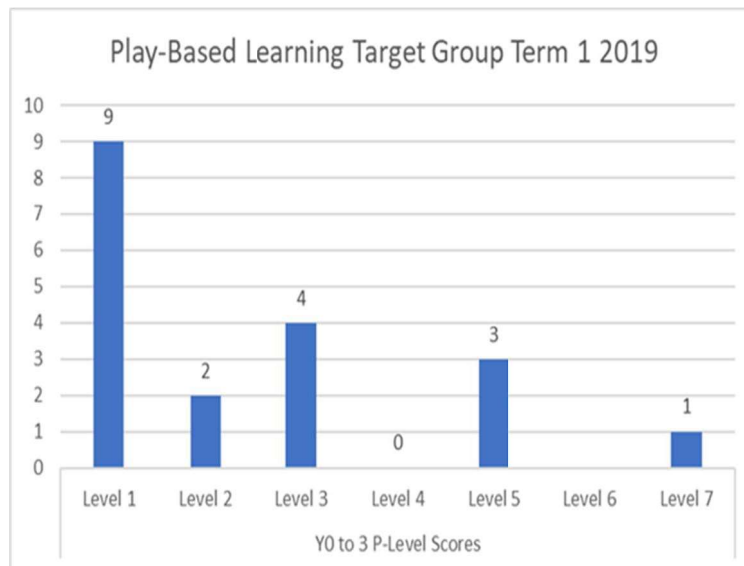
Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2019, Central Auckland Specialist School received Kiwisport funding of \$2,504 (excluding GST).

The funding was spent on soft play equipment for the students.

2019 Analysis of Variance – Play Based Learning

Focus	<p>Target: Students will increase engagement in learning through play and this will be measured in increased P-Level scores.</p> <p>The target group is 17 Junior Students in Year 0 to Year 3, across the newly merged school, aged between 5 and 7 years of age. Most recent 2018 achievement levels show that these students scored between Level 1 and level 7 on P-levels, and we would like to see a positive shift in these scores. Students have a range of special needs including cerebral palsy, PMLD, Down Syndrome, ASD and others, all with intellectual disabilities. Most of our students are non-verbal or partially verbal.</p>
Strategic Goal	To establish a pedagogical vision that reflects and monitors the different learning needs of all students.
Target Groups	The target group is Junior Students in Year 0 to Year 3, aged between 5 and 7 years of age. Most recent 2018 achievement levels show that these students scored between Level 1 and level 7 on P-levels, and we would like to see a positive shift in these scores. Students have a range of special needs including cerebral palsy, PMLD, Down Syndrome, ASD and others, all with intellectual disabilities. All students are non-verbal or partially verbal.

Baseline Data



Actions	Outcomes	Reason for Variance	Evaluation
<ul style="list-style-type: none"> Classroom visits at CASS – to understand what is currently happening. Captured baseline video clips of students and used video for ongoing assessment Discussions with Teachers regarding their understanding of Play-Based learning. Literature Search on Play-Based Learning. Special Interest Group was developed and met fortnightly Teachers inquired into play as part of appraisal Visited other schools Accessed Play based PD (Longworth) Teachers shared their initial findings and examples of good practice Explored relevant resources, trial and review effectiveness Began to develop CASS Play Based culture and learning guidelines - collaboratively. Training in Special interest group. Generated and built a resource bank of quality play resources and equipment Celebrated and shared learning. 	<ul style="list-style-type: none"> Increased on task behaviour. Students who would normally prefer to be on the outskirts and watch, or who resist being invited to engage by an adult, are now showing an interest in what various learning stages offer. For some, this is only brief engagement and for others it is increasing significantly. Increased attention span Progress in terms of Developmental Play stages. Deeper more meaningful learning opportunities- within both structured and unstructured sessions. <p>Whilst the assessment tools are not exactly comparable, there is an upward shift in the bell-curve after three terms.</p>	<ul style="list-style-type: none"> We have changed the school-wide assessment tool in 2019 to B-Squared Engagement and progression Steps, and therefore the achievement scores are not exactly comparable to previous P-Level Scores. <p>One of the four classes had a year interrupted by significant teacher absence and changes of teaching staff within a class. As much as we aimed to offset the impact of change on students, some measure of change was inevitable</p>	<p>The introduction of a combination of play-based learning and structured teaching has made a positive impact on student learning.</p> <ul style="list-style-type: none"> Some students have moved through the play progressions from being solitary- to starting to interact with others. This has increased the desire and need to communicate. As a result we are seeing increased communication efforts and increased communication intent. This has supported the use of communication tools; with staff modelling the use of coreboards/PODD. <p>Barriers to fully implementing a play-based learning programme at May Rd:</p> <ol style="list-style-type: none"> Lack of direct, independent access to the playground for gross motor- play development. This is difficult to resolve because the outdoor learning environment is adjacent to the unit, rather than beside it. The outdoor learning environment has not been significantly improved for many years and does not offer the level of access necessary for all our students, as a result of uneven, difficult to navigate surfaces. It also has limited equipment to promote physical development – an old wooden climbing structure and slide, a basket swing and a wobble board. Several attempts over the years to access funding to improve this space, has not been successful, as we have never been able to raise the appropriate amount of money to tackle a project. <p>Next steps:</p> <ul style="list-style-type: none"> Re-evaluate the balance of play and structure for students, adjusting as necessary. Pursue further options to make improvement to outdoor learning environment. Develop a set of guidelines for our school on learning through Play. Set up a Play-Based Learning interest group for local special school

<ul style="list-style-type: none"> • Classroom visits at CASS – to understand what is currently happening. • Captured baseline video clips of students and used video for ongoing assessment • Discussions with Teachers regarding their understanding of Play-Based learning. • Literature Search on Play-Based Learning. • Special Interest Group was developed and met fortnightly • Teachers inquired into play as part of appraisal • Visited other schools • Accessed Play based PD (Longworth) • Teachers shared their initial findings and examples of good practice • Explored relevant resources, trial and review effectiveness • Began to develop CASS Play Based culture and learning guidelines - collaboratively. • Training in Special interest group. • Generated and built a resource bank of quality play resources and equipment • Celebrated and shared learning. 	<ul style="list-style-type: none"> • Increased on task behaviour. Students who would normally prefer to be on the outskirts and watch, or who resist being invited to engage by an adult, are now showing an interest in what various learning stages offer. For some, this is only brief engagement and for others it is increasing significantly. • Increased attention span • Progress in terms of Developmental Play stages. • Deeper more meaningful learning opportunities- within both structured and unstructured sessions. • Whilst the assessment tools are not exactly comparable, there is an upward shift in the bell-curve after three terms. 	<ul style="list-style-type: none"> • We have changed the school-wide assessment tool in 2019 to B-Squared Engagement and progression Steps, and therefore the achievement scores are not exactly comparable to previous P-Level Scores. • One of the four classes had a year interrupted by significant teacher absence and changes of teaching staff within a class. As much as we aimed to offset the impact of change on students, some measure of change was inevitable 	<p>The introduction of a combination of play-based learning and structured teaching has made a positive impact on student learning.</p> <ul style="list-style-type: none"> • Some students have moved through the play progressions from being solitary- to starting to interact with others. This has increased the desire and need to communicate. • As a result we are seeing increased communication efforts and increased communication intent. This has supported the use of communication tools; with staff modelling the use of coreboards/PODD. <p>Barriers to fully implementing a play-based learning programme at May Rd :</p> <ol style="list-style-type: none"> d. Lack of direct, independent access to the playground for gross motor- play development. This is difficult to resolve because the outdoor learning environment is adjacent to the unit, rather than beside it. e. The outdoor learning environment has not been significantly improved for many years and does not offer the level of access necessary for all our students, as a result of uneven, difficult to navigate surfaces. It also has limited equipment to promote physical development – an old wooden climbing structure and slide, a basket swing and a wobble board. f. Several attempts over the years to access funding to improve this space, has not been successful, as we have never been able to raise the appropriate amount of money to tackle a project. <p>Next steps:</p> <ul style="list-style-type: none"> • Re-evaluate the balance of play and structure for students, adjusting as necessary. • Pursue further options to make improvement to outdoor learning environment. • Develop a set of guidelines for our school on learning through Play. <p>Set up a Play-Based Learning interest group for local special school</p>
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