

# CENTRAL AUCKLAND SPECIALIST SCHOOL

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

<b>Ministry Number:</b>	840
<b>Principal:</b>	Trudi Brocas
<b>School Address:</b>	48 Smallfield Avenue, Auckland 1042
<b>School Postal Address:</b>	48 Smallfield Avenue, Auckland 1042
<b>School Phone:</b>	09 620 7680
<b>School Email:</b>	<a href="mailto:admin@cass.school.nz">admin@cass.school.nz</a>
<b>Accountant / Service Provider:</b>	Shore Chartered Accountants

#### Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Jody O'Connell	Presiding Member	Elected	2025
Trudi Brocas	Principal ex Officio		
Mahrukh Khan	Parent Representative	Elected	2025
Maria Aka	Parent Representative	Elected	2025
Racheal Tuisaula	Parent Representative	Elected	2025
Melissa Bell	Parent Representative	Elected	2025
Chermei Haufano	Staff Representative		2025
Jeannette Craig	Staff Representative	Resigned	2024



# CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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# Central Auckland Specialist School

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

Jody O'Connell  
Full Name of Presiding Member

[Signature]  
Signature of Presiding Member

27/5/25  
Date:

Trudi Bocas  
Full Name of Principal

[Signature]  
Signature of Principal

27/5/25  
Date:

# Central Auckland Specialist School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Revenue</b>				
Government Grants	2	12,773,204	8,105,196	11,356,244
Locally Raised Funds	3	164,388	43,840	97,528
Interest		253,790	14,000	151,624
<b>Total Revenue</b>		13,191,382	8,163,036	11,605,396
<b>Expense</b>				
Learning Resources	4	11,385,280	7,176,634	9,438,551
Administration	5	436,743	480,295	392,374
Interest		7,852	-	7,461
Property	6	936,280	544,658	902,495
Loss on Disposal of Property, Plant and Equipment		-	-	12,741
<b>Total Expense</b>		12,766,155	8,201,587	10,753,622
<b>Net Surplus / (Deficit) for the year</b>		425,227	(38,551)	851,774
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		425,227	(38,551)	851,774

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		4,783,018	4,783,018	3,864,985
Total comprehensive revenue and expense for the year		425,227	(38,551)	851,774
Contribution - Furniture and Equipment Grant		571,161	-	66,259
Equity at 31 December		5,779,406	4,744,467	4,783,018
Accumulated comprehensive revenue and expense		5,779,406	4,744,467	4,783,018
Equity at 31 December		5,779,406	4,744,467	4,783,018

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	1,096,819	1,093,995	2,601,913
Accounts Receivable	8	763,832	310,000	1,532,893
GST Receivable		450	25,000	(111,503)
Prepayments		19,237	15,000	12,991
Investments		4,425,401	3,500,000	1,770,369
Funds Receivable for Capital Works Projects	13	9,413	26,562	29,316
		6,315,152	4,970,557	5,835,979
<b>Current Liabilities</b>				
Accounts Payable	10	691,877	378,000	624,543
Provision for Cyclical Maintenance	11	217,426	8,000	7,425
Finance Lease Liability	12	68,737	60,000	60,479
Funds held for Capital Works Projects	13	121,983	120,000	731,873
		1,100,023	566,000	1,424,320
<b>Working Capital Surplus/(Deficit)</b>		5,215,129	4,404,557	4,411,659
<b>Non-current Assets</b>				
Property, Plant and Equipment	9	643,218	572,730	637,262
		643,218	572,730	637,262
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	11	-	182,820	164,820
Finance Lease Liability	12	78,941	50,000	101,083
		78,941	232,820	265,903
<b>Net Assets</b>		5,779,406	4,744,467	4,783,018
<b>Equity</b>		5,779,406	4,744,467	4,783,018

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 2024

	Note	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		7,114,389	6,893,430	4,753,070
Locally Raised Funds		117,460	41,713	86,703
Goods and Services Tax (net)		(111,952)	(136,503)	112,373
Payments to Employees		(5,204,625)	(4,905,776)	(4,056,359)
Payments to Suppliers		(727,587)	(886,028)	(614,641)
Interest Paid		(7,852)	-	(7,461)
Interest Received		212,883	11,018	118,188
Net cash from/(to) Operating Activities		1,392,716	1,017,854	391,873
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(150,377)	(135,460)	(78,170)
Purchase of Investments		(2,655,032)	(1,729,631)	(756,434)
Net cash from/(to) Investing Activities		(2,805,409)	(1,865,091)	(834,604)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		571,161	-	66,259
Finance Lease Payments		(73,574)	(51,562)	(24,528)
Funds Administered on Behalf of Other Parties		(589,988)	(609,119)	726,458
Net cash from/(to) Financing Activities		(92,401)	(660,681)	768,189
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(1,505,094)</b>	<b>(1,507,918)</b>	<b>325,458</b>
Cash and cash equivalents at the beginning of the year	7	2,601,913	2,601,913	2,276,455
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>1,096,819</b>	<b>1,093,995</b>	<b>2,601,913</b>

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 2024

#### 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 2024 to 31 December 2024 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 11.

###### **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 12. Future operating lease commitments are disclosed in note 18.

#### **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 an 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. 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	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.

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.

#### **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) Shared Funds**

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

#### **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 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.

#### **o) 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, finance lease liability, and painting contract liability. Financial liabilities are 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.

**p) Borrowings**

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

**q) 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.

**r) Budget Figures**

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

**s) 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,985,930	5,941,104	5,277,550
Teachers' Salaries Grants	6,086,621	2,040,000	5,270,169
Use of Land and Buildings Grants	482,723	124,092	568,299
Other Government Grants	217,930	-	240,226
	12,773,204	8,105,196	11,356,244

## 3. Locally Raised Funds

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	5,489	2,120	-
Fees for Extra Curricular Activities	-	-	50,571
Trading	158,899	41,720	46,957
	164,388	43,840	97,528
<b>Expense</b>			
	-	-	-
<b>Surplus/ (Deficit) for the year Locally Raised Funds</b>	164,388	43,840	97,528

## 4. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Curricular	95,582	159,779	112,757
Information and Communication Technology	27,321	109,625	61,823
Employee Benefits - Salaries	10,982,963	6,613,238	8,997,077
Staff Development	75,304	94,000	72,209
Depreciation	204,110	199,992	194,685
	11,385,280	7,176,634	9,438,551

## 5. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Audit Fees	13,120	10,560	9,588
Board Fees and Expenses	21,347	23,745	19,892
Other Administration Expenses	82,834	115,491	97,423
Employee Benefits - Salaries	287,982	299,849	239,309
Insurance	15,800	14,650	11,330
Service Providers, Contractors and Consultancy	15,660	16,000	14,832
	436,743	480,295	392,374

## 6. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Consultancy and Contract Services	101,683	109,779	108,134
Cyclical Maintenance	72,245	18,000	18,000
Heat, Light and Water	33,261	38,383	33,808
Repairs and Maintenance	170,855	151,700	108,849
Use of Land and Buildings	482,723	124,092	568,299
Employee Benefits - Salaries	62,334	91,604	29,198
Other Property Expenses	13,179	11,100	36,207
	936,280	544,658	902,495

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Bank Accounts	1,096,819	1,093,994	2,601,913
Cash and cash equivalents for Statement of Cash Flows	1,096,819	1,093,994	2,601,913

Of the \$1,096,819 Cash and Cash Equivalents, \$99,326 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

## 8. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Receivables	59,801	15,000	12,873
Receivables from the Ministry of Education	41,798	-	979,920
Interest Receivable	82,925	45,000	42,018
Banking Staffing Underuse	-	-	27,593
Teacher Salaries Grant Receivable	579,308	250,000	470,489
	763,832	310,000	1,532,893
Receivables from Exchange Transactions	142,726	60,000	54,891
Receivables from Non-Exchange Transactions	621,106	250,000	1,478,002
	763,832	310,000	1,532,893

## 8. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	4,425,401	3,500,000	1,770,369
Total Investments	4,425,401	3,500,000	1,770,369



## 9. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Building Improvements	161,315	10,033	-	-	(18,463)	152,885
Furniture and Equipment	197,483	79,737	-	-	(59,643)	217,577
Information and Communication Technology	40,085	60,606	-	-	(31,397)	69,294
Motor Vehicles	122,490				(23,252)	99,238
Leased Assets	115,889	59,690	-	-	(71,355)	104,224
	637,262	210,066	-	-	(204,110)	643,218

	2024 Cost or Valuation	2024 Accumulated Depreciation	2024 Net Book Value	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	528,238	(375,353)	152,885	518,204	(356,889)	161,315
Furniture and Equipment	906,288	(688,711)	217,577	826,551	(629,068)	197,483
Information and Communication Technology	190,361	(121,067)	69,294	129,755	(89,670)	40,085
Motor Vehicles	232,516	(133,278)	99,238	232,516	(110,026)	122,490
Leased Assets	267,554	(163,330)	104,224	238,886	(122,997)	115,889
	2,124,957	(1,481,739)	643,218	1,945,912	(1,308,650)	637,262

## 10. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Creditors	56,495	50,000	80,895
Accruals	12,956	18,000	16,888
Employee Entitlements - Salaries	579,308	275,000	491,661
Employee Entitlements - Leave Accrual	43,118	35,000	35,099
	691,877	378,000	624,543
Payables for Exchange Transactions	691,877	378,000	624,543
	691,877	378,000	624,543

The carrying value of payables approximates their fair value.

## 11. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Provision at the Start of the Year	172,245	164,820	161,670
Increase to the Provision During the Year	99,309	26,000	10,575
Provision at the End of the Year	244,490	190,820	172,245
Cyclical Maintenance - Current	217,426	8,000	7,425
Cyclical Maintenance - Non current	-	182,820	164,820
	217,426	190,820	172,245

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan.

## 12. Finance Lease Liability

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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	75,237	65,000	65,478
Later than One Year and no Later than Five Years	80,293	55,000	106,925
Later than Five Years	(7,852)	(10,000)	(10,841)
	<u>147,678</u>	<u>110,000</u>	<u>161,562</u>
<b>Represented by</b>			
Finance lease liability - Current	68,737	60,000	60,479
Finance lease liability - Non current	78,941	50,000	101,083
	<u>147,678</u>	<u>110,000</u>	<u>161,562</u>

## 13. 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.

2024	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	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	(10,133)	8,860	(1,578)	-	(2,851)
Totals	<u>702,557</u>	<u>179,156</u>	<u>(782,386)</u>	<u>13,243</u>	<u>112,570</u>

### Represented by:

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

2023	Opening Balances \$	Receipts from MOE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Base - Block A Refurbishment	4,143	1,075,105	(347,375)	-	731,873
5YA Star - Bathroom	(28,044)	107,499	(92,075)	-	(12,621)
5YA - Hoist, leaks etc @StAR	-	7,500	(17,632)	-	(6,562)
5YA - Base School Refurb/Gutters	-	-	(6,562)	-	(10,133)
Totals	<u>(23,901)</u>	<u>1,190,104</u>	<u>(463,644)</u>	<u>-</u>	<u>702,557</u>

### Represented by:

Funds Held on Behalf of the Ministry of Education	731,873
Funds Receivable from the Ministry of Education	(29,316)

## 14. 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.

## 15. Remuneration

### Key management personnel compensation

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

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	6,955	5,715
<i>Leadership Team</i>		
Remuneration	1,209,133	1,009,961
Full-time equivalent members	9	9
Total key management personnel remuneration	1,216,088	1,015,676

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. The Board also has Finance and Property committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in in-committee 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	170 - 180
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	2024 FTE Number	2023 FTE Number
100 - 110	22	8
110 - 120	7	1
120 - 130	5	4
130 - 140	3	0
	37	13

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

## 16. 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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

## 17. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 of specific individuals. As such, this is expected to resolve the liability for school boards.

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

In 2024 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. At the date of signing the financial statements the Schools' final entitlement for the year ended 31 December 2024 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 2025.

## 18. Commitments

### (a) Capital Commitments

At 31 December 2024, the Board had the following commitments (2023:nil).

Contract Name	2024 Capital Commitment
	\$
5YA Base - Block A Refurbishment	116,802
5YA - Hoist, leaks etc @StAR	16,915
	-
<b>Total</b>	<b>133,717</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 13.

## 19. 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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,096,819	1,093,994	2,601,913
Receivables	763,832	310,000	1,532,893
Investments - Term Deposits	4,425,401	3,500,000	1,770,369
Total financial assets measured at amortised cost	6,286,052	4,903,994	5,905,175

### Financial liabilities measured at amortised cost

Payables	691,877	378,000	624,543
Finance Leases	147,678	110,000	161,562
Total financial liabilities measured at amortised cost	839,555	488,000	786,105

## **20. Events After Balance Date**

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

## **21. 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 FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Central Auckland Specialist School (the School). The Auditor-General has appointed me, Talia Anderson-Town using the staff and resources of Silks Audit Chartered Accountants Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 17, that comprise the *statement of financial position as at 31 December 2024*, 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 2024*; 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 Tier 2 PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 28 May 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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



### **Responsibilities of the Board for the financial statements**

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

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

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

The Board's responsibilities 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 assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board is responsible for the other information. The other information comprises the information included on pages 1, 22 to 62, but does not include the financial statements, and our auditor's report thereon.

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

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

### **Independence**

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

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

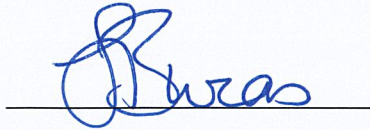
A handwritten signature in blue ink that reads 'Talia Anderson-Town'.

**Talia Anderson-Town**  
**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 2024, Central Auckland Specialist School received Kiwisport funding of \$4148.22(excluding GST).

The funding was spent on setting sport equipment for new classes. (swimming noodles, indoor rebounder, active fitness gym ball, Balancing boards, basket balls and soccer balls)





# 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 2024.**

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?	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
What is in your equal employment opportunities programme?	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 The school has worked on staff culture and wellbeing, and takes all reasonable steps to build working relationships based on trust and confidence,.
How do you practise impartial selection of suitably qualified persons for appointment?	CASS follows the Equal Employment Opportunities guidelines to ensure 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. 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.
How are you recognising, <ul style="list-style-type: none"><li>– The aims and aspirations of Maori,</li><li>– The employment requirements of Maori, and</li><li>– Greater involvement of Maori in the Education service?</li></ul>	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. 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. As a school, we have appointed a Maori Enrichment Teacher. This role is developing, supporting and



## 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?	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. All employees have access to training and professional development opportunities to support and grow the competency and confidence in their work.
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



<b>School Name</b>	Central Auckland Specialist School	<b>School Number</b>	840
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<b>Strategic Goal:</b>	Curriculum – Develop and deliver a responsive curriculum through effective pedagogy.
<b>Annual Goal:</b>	Create stronger links between teachers’ pedagogical decision making and student engagement. Links will be: -Reflected in documentation -Developed within a multi-disciplinary team.

### Target

We noticed that there are a group of learners that are not progressing as expected, as determined by observational reports and assessment data. Teachers and therapists reported that these students are more difficult to engage and settle in learning. They found that they struggled to know “what to do” in some cases to support learners and found communication a challenge as these students were typically communicating at the social language partner stage or below (at this level students often use actions and behaviour to communicate, and adults must interpret those actions. Typically, less than 3 words or visuals are understood or used effectively). Recognising that Engagement is key to learning, regardless of diagnosis, we investigated further to see if what we perceived to be our least engaged students were making the least amount of progress and found that they were.

Our response was to make engagement a schoolwide focus, our aim to increase student engagement and achievement. Each teacher identified a ‘difficult to engage’ student, which formed our target focus group.

### Key Targets:

Students within the target action group, to show accelerated progress as measured on B Squared for cognition and learning and communication and interaction, compared to their previous year’s achievement.

Increased Engagement scored on Engagement for Learning – Engagement Scale.

Staff, including teachers and therapists reporting increased confidence and capability engaging targeted students.

Fewer incident reports for targeted students.

**Baseline Data:****Table showing 2023 progress data measured using B Squared for Target group**

Cognition and Learning		Communication and Interaction	
Exploration	Persistence	Expressive	Receptive
0.13	0.14	0.11	0.16

**Table showing baseline Engagement score (as scored on EFL scale)**

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
18	15	12	15	12	13	15	11	3	11	7	11	15	10	14	16	9	14

**Table showing number of recorded behaviour incidents for students in focus group 2023.  
(of the students in the focus group had significant behaviour incidents recorded)**

Students	1	2	3	4
Recorded incidents for behaviour	17	11	1	28

What did  
we do?  
Key Actions

**Professional development delivered throughout the year via regular staff meetings for professional staff to support their understanding of engagement through the CLLDD (Engaging learners with complex learning difficulties and disabilities Barry Carpenter) project**

- Explored what engagement is using the Engagement for Learning framework deepening understanding of the 5 areas of engagement. Collecting and sharing video data of what each area looks like for our students.
- Baselined engagement levels for focus group using the E4L framework and way to play levels.
- Completed follow up assessment of engagement levels for focus students at the end of term 3 using Engage Me or II strategies during the assessment.

**All staff attended a PD session on Engage Me / Intensive Interaction, and practiced PMV interactions or intensive interaction strategies with a focus student.**

**All LA's participated in Engage Me training and follow up with Oaklynn school staff.**

- LA's identified a student to practice Engage Me with, supported by teacher and therapists.
- Teachers supported by Deans and therapists to implement Engage Me / II with focus students, collecting video data which was shared and moderated.
- Teacher completed an Engage Me profile for focus student outlining student preferences for engagement and 'games/patterns' that were most successful.

**Collected and analysed behaviour incident data for focus group for 2023 and 2024.**

- Behaviour incidents as recorded on Etap.

**Collated and analysed all engagement data collected for focus group.**

- E4L Engagement level Term 2 and 3
- Way to play Engagement level 2023 and 2024. (including data for whole school)

**Collected reflections and feedback data from all professional staff on their learning within Engagement and the impact on their capability to engage learners.**

**At the end of the year, staff completed a self-assessment rating their skill level to engage students, using the 'Irresistibility' strategy scale.**

## What Happened?

Table showing 2023 progress data measured using B Squared for Target group (whole school)

Year	Cognition and Learning		Communication and Interaction	
	Exploration	Persistence	Expressive	Receptive
2023	0.13 (0.13)	0.14 (0.16)	0.11 (0.15)	0.16 (0.18)
2024	0.14 (0.15)	0.12 (0.13)	0.14 (0.12)	0.16 (0.16)

The data shows that the target group of students made increased progress in 2024 compared to the year prior in cognition and learning 'Exploration' and communication and interaction 'Expressive communication'. There was an increase of 1% in progress on the previous year in Exploration and an increase of 3% in expressive communication.

When we compare the progress made by the target group, compared to that of the whole school, we can see that within cognition and learning exploration, target students made a 1% increase in progress compared to a 2% increase across the whole school. Bearing in mind that the students within the target group are our learners that were the least engaged, this is still a significant increase in achievement. Much of the work that we are doing to better engage students is around social interaction and exploration. Persistence is a skill that is developed secondary to exploration.

The area within which our target group of learners demonstrated the most increased achievement was Expressive communication, showing an increase of 3% on the previous year, compared to a 3% fall in achievement across the school as a whole. This is of great interest as we initially made a correlation between the students that had the lowest levels of language (SP/SAPA) and those that were the least engaged. *Have the efforts put in to engage students enabled them to better develop their language and connect with others to get their needs met?*

The achievement made within the area of receptive communication remained at the same progress level as the previous year, compared to a 2% fall in progress across the whole school in receptive communication.

There was a fall in the progress achieved in 2024 compared to that of 2023 in cognition and learning – persistence. This fall was seen across the whole school (3% fall) and the target group (2% fall).

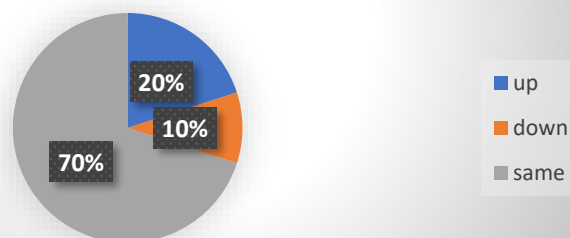
**Table showing baseline Engagement score (as scored on EFL scale)**

Year	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
T1	18	15	12	15	12	13	15	11	3	11	7	11	15	10	14	16	9	14
T3	18	15	16	15	12	17	17	13	5	13	9	15	19	20	15	19	14	20
	s	s	u	s	s	u	u	u	u	u	u	u	u	u	u	u	u	u

The data shows that 14 of the 18 (78%) students in the focus group showed increased engagement on the follow up engagement assessment. Scores for 4 of the students remained the same. This assessment measured students' engagement in 5 areas and was scored as a total out of 20. Although we cannot conclude that the increase in student engagement is a direct result of the Engage Me and II strategies teachers used to better engage their learners, it is highly likely.

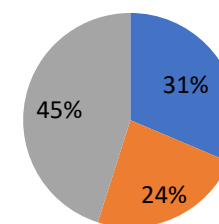
**Table showing 'way to play' engagement score 2023/24**

### Focus group snapshot engagement levels using Autism Way to Play levels 23/24



### WHOLE SCHOOL SNAPSHOT ENGAGEMENT LEVELS USING 'AUTISM NZ WAY TO PLAY' LEVELS

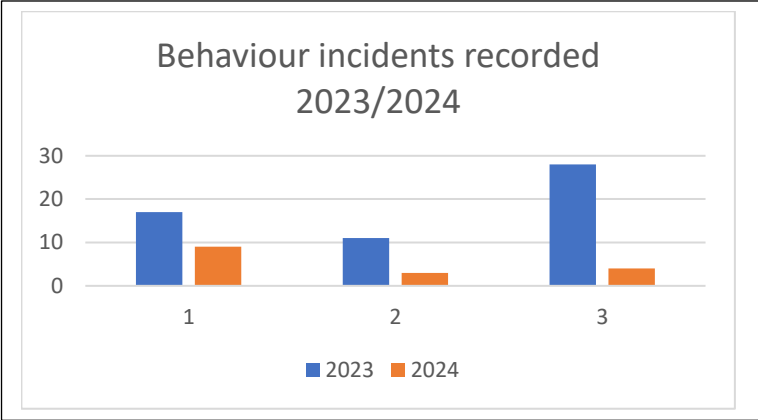
■ up ■ down ■ same



Data available for a comparison between 2023 and 2024 engagement levels for students was only available for 10 out of the 18 in the focus group. This is due to some student's not being present in 2023 when the baseline data was taken. We still see an increase in engagement for 20% of the students in the small group, compared to 31% across the whole school. When however, we compare the data collected using the E4L Engagement scales (data above) we can see that it shows far more than 20% of students showing increased engagement. The difference between the 2 assessments is that the 'Way to play' assessment is based only of teacher judgement and is not based on any formal observations or moderation, where as the E\$L assessment involves assessment through video observation and is assessed in each of the 5 areas of engagement and moderated between staff. It is highly likely that the data collected from the E4L assessment is more accurate, in that more than 20% are likely to have become more engaged. The validity of the Way to play assessment is also brought into question as only 31% students across the whole school showed increased engagement and we may have expected this to be higher.

**Table showing number of recorded behaviour incidents for students in focus group 2023.  
(of the students in the focus group 3 had significant behaviour incidents recorded)**

Year/ students	1	2	3
<b>2023 No. of incidents recorded</b>	<b>17</b>	<b>11</b>	<b>28</b>
<b>2024 No. of incidents recorded</b>	<b>9</b>	<b>3</b>	<b>4</b>



The data clearly shows a significant reduction in the number of reported behaviours of concern (BOC) incidents for all students in the focus group that exhibited BOC. All the students in this sample from the target group demonstrated increased engagement throughout the year as measured using the E4L scales. As we know many factors can contribute towards a student becoming dysregulated and exhibiting behaviours of concern, and there are many ways that we can reduce the likelihood such as using visual structures and routines, supporting communication and knowing the learner. However, all these measures to support regulation for these students were in place during 2023 and 2024. The difference for the 2024 period was that all staff supporting them were using pedagogical strategies to increase



their engagement, primarily Engage me patterns. Having fun and making connections. We may therefore conclude that increased engagement has led to more regulated patterns of behaviour.

### Staff reflections and feedback

- Feedback from staff was overall positive with quotes that they had learnt to have fun with their students; Engage me gave an opportunity to get to know their students better; being playful was important; using students interests worked well; simple activities can be made irresistible. PMV enabled strength-based learning as opposed to compliance.
- Staff were asked if there had been a shift in their confidence in engaging their hard-to-reach students because of the work that we as a school had been doing around engagement. 86% of the staff that responded felt more confident. This correlates well with the 77% increase in engagement that we have seen in the target group of students.
- All staff surveyed reported that they were using Engage Me and Intensive Interaction strategies in their classes. 55% said that they and their LA's were using them regularly to engage students and 45% said they were only using them occasionally.
- 47% Teachers reported that their learning assistants were confident using Engage Me / Intensive Interaction strategies to engage students and 42% of teachers reported that their learning assistants were ok with using Engage Me / Intensive interaction strategies. 14% of teachers reported that their learning assistants were not confident with the strategies.
- There were a few staff that reported that the interactive approaches did not work well or were not suited specifically to their students. The groups of students that teachers felt would benefit from something different, were our students with complex bodies working at lower levels on B squared engagement steps and our older group of learners whose language skills were more developed, conversational partners, working on the B squared progression steps.
- All staff rated themselves on key practices relating to Engagement.


Strategy	Not %	Sometimes %	Often %	Mostly %
I lead my child's play	2.4	23	52	21
I use animated expressions	2.4	9.5	38	50
I use dramatic body movements	2.4	21.4	33	43
I exaggerate my non-verbal movements		23.8	35.7	42.9

I move around when I'm playing		23.8	35.7	40
I concentrate on my student when I'm playing		2.4	31	66
I used reduced language	7	19	38	35
I comment rather than direct	2.4	26	47	23
I play at my child's level		4.8	33	62
I pause often and allow time for a response	2.4	12	42	42
I deliberately cause problems to solve	9.5	17	31	31
I feel confident playing together		11	23	64

Staff felt that additional training was needed to:

- Increase knowledge and skill of learning assistants
- More training for all staff on 'irresistibility' scale practices – what the adult role is in engaging students
- More ideas for PMV games and fun activities
- What does engagement look like for older students who already engage in learning? Higher functioning students?

<p>Reasons for the Variance</p>	<p>Data showed that 78% of students in the target group demonstrated increased engagement, as measured by the E4L engagement scale. We attribute the students' increased engagement to the targeted use of specific engagement strategies employed by staff as a result on intensive professional development. These targeted approaches included Engage Me and Intensive Interaction, which are evidence-based relationship approaches that promote social interaction between the adult and the learner. The interactions are designed to be fun and engaging, requiring the adults to make themselves 'irresistible'.</p> <p>The discrepancy between the engagement data collected using the Autism way to play scale and the E4L scale can be attributed to the difference in detail and collection of the 2 data samples. The Way to play data is not based on formal observations, is based on a single statement, and is not put through a moderation process. The E4L data, however, is based on formal observations of 5 discreet areas of engagement, which are moderated between staff. The E4L data is more reliable.</p> <p>The progress achievement evident in the b squared data for the target group of students withing cognition and learning – exploration, and Communication and interaction- Expressive language is attributed to the increased engagement of students because of the positive interactions brought about by the targeted Engage Me and Intensive Interaction strategies used. These interactive approaches use students' interests and strengths as the basis for the shared activities and are naturally engaging. They promote increased use of language, as adults model use of key words and phrases to label the activity, actions and request more etc. When students are engaged in fun activities, their anxiety levels are lowered, and they have greater capacity to use their language skills effectively.</p> <p>The overall variance in progress and achievement related to engagement and learning seen between individual members of the target group may be attributed to:</p> <ul style="list-style-type: none"> <li>• All our students are different and unique. They have a range of different diagnoses which affects learning and well-being.</li> <li>• Staff and student attendance</li> <li>• Staff changes</li> </ul> <p>We attribute the significant reduction in reported behaviour incidents in the target group of students to students' increased engagement because of the targeted engagement work, using the specific strategies of Engage me and Intensive interaction. The strategies for these students have been successful as reported by staff and all led to increased engagement. The principals of these pedagogical approaches are based on relationship development and social interaction. Students and staff have learned to build relationships by having fun together. Students have learned that having fun with an adult can be fun and are beginning to seek those interaction out, leading to increased engagement. The relationship between adults and students impacts significantly on all aspects of behaviour and learning. The better the relationship, the lower the anxiety levels for Autistic students and the more likely they are to trust and be guided by the adult when needed. When students are happy and engaged in fun interactions their anxiety levels are lower.</p>
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86% of staff reported increased knowledge and understanding of engagement because of the targeted support and training offered and felt more confident engaging their hard-to-reach students.

Research tells us that the greatest predictor of student learning is engagement, and for our learners they need to first learn to engage, so that they can engage to learn. The investment in building staff understanding of engagement and their capacity to engage learners has resulted in increased confidence and student engagement.

Staff are however still developing their knowledge and understanding of interactive approaches and are at varying levels of capability to practice these approaches in class with students regularly, which is reflected in the feedback from staff on the self-rating scale on key practices. Staff will need more training and opportunities to practice their engagement skills, with in class support and modelling to build their capacity. The most reliable data that we have been using to assess student engagement has been the E4L engagement scale, which focuses in detail on the 5 areas of engagement. We will continue to use this to assess student engagement as we go forward, as well as consider other tools that we can use.

So far, we have delivered the same training to all staff, regardless of the students in their classes. Whilst this has benefited the majority, we recognise that there are pockets of students in the school for whom different approaches to engagement may be necessary. These include our learners that are conversational partners (SCERTS), working on B squared progression steps and our students with complex bodies and needs, communicating at a pre-intentional level. For this group of learners, we will investigate alternative interactive approaches that better meet their needs.

We are committed to continuing to support all staff further developing their skills to use interactive approaches to best engage learners across the school.

#### Next Steps:

**Provide ongoing PLD for Engage Me and Intensive Interaction through regular staff meetings focusing on:**

- “Adult actions/practices” that promote engagement – irresistibility self-rating scale
- “Having fun engaging” – Difference between ‘being with’/ doing with/ doing to/ doing for
- Continuing to assess and moderate engagement using E4L scale
- Engage Me Profiles
- Sharing and modelling how to “Engage Me” – practical ideas and resources and how to use PMV (create a library)

**Engage Me unit holder to provide targeted PD in class; PD for Deans and therapists on Engage Me and Engage Me baseline assessments.**

- Deans and therapists provide in class support to baseline target students using Engage Me baseline assessment, and model Engage Me.

**PD for all new staff re engagement**

**Engagement PLD groups that receive PD that is targeted at different groups of learners**

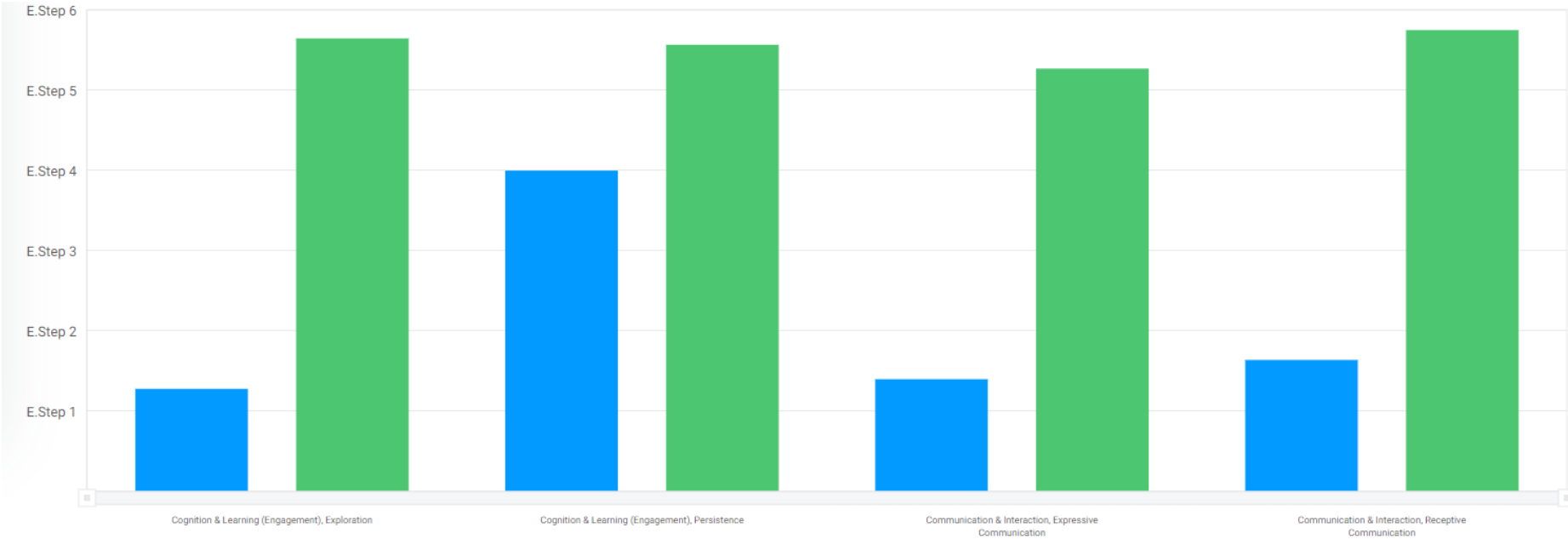
- Takiwatanga – SPA/SP SCERTS level.
- Complex needs – unintentional SPA
- Learners on Progression steps – CP SCERTS level.

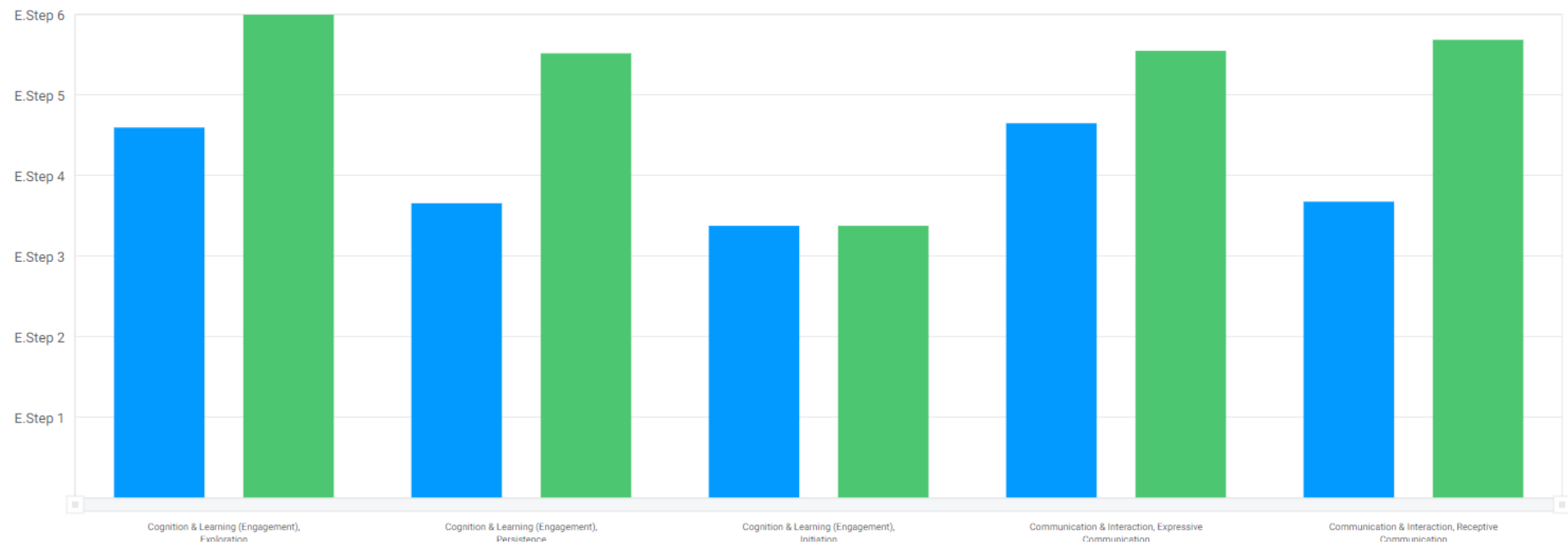
Reuven progress summary



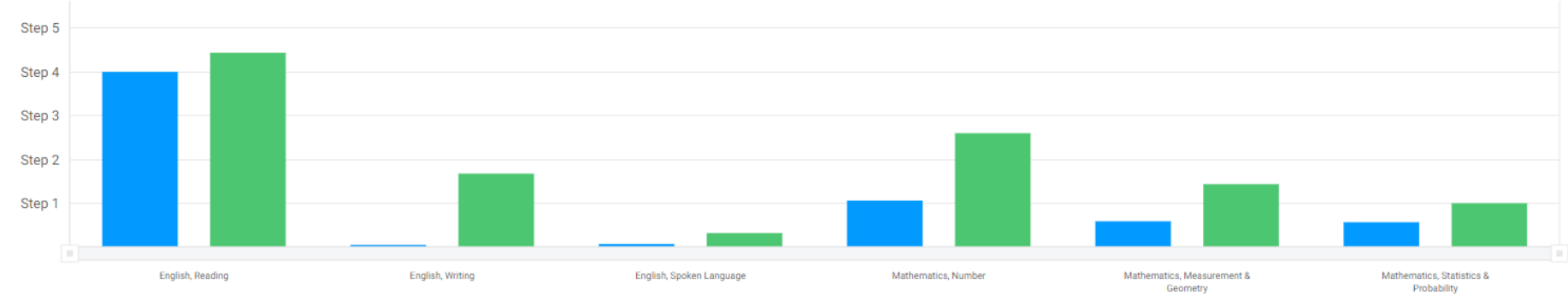
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## B-Squared School wide Assessment data.

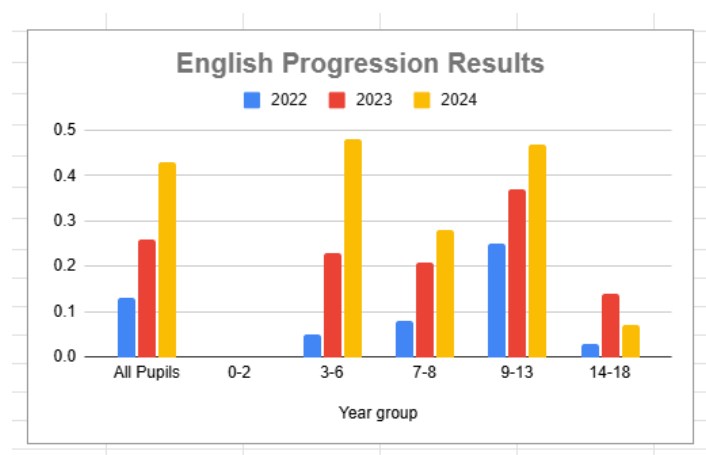
### Introduction

This report presents an analysis of student progress over the past three years (2022, 2023, 2024), using data from B-Squared to evaluate outcomes across English, Mathematics, and Engagement Steps. The report identifies areas of growth and opportunities for further development, segmented by year groups, and highlights the impact of targeted interventions and professional development initiatives. The analysis focuses on mean progress scores across different levels and targeted groups, providing insights to guide strategic planning and support for student success.

**English combined** covers Spoken English, reading and writing

### Progression steps - English combined

Year group	2022	2023	2024	Progress Fall/increase	Number of students
All Pupils	0.13	0.26	0.43	0.17	38
0-2	0	0	0		0
3-6	0.05	0.23	0.48	0.25	7
7-8	0.08	0.21	0.28	0.07	9
9-13	0.25	0.37	0.47	0.10	18
14-18	0.03	0.14	0.07	0.07	2



### All Pupils (Progress: 0.17)

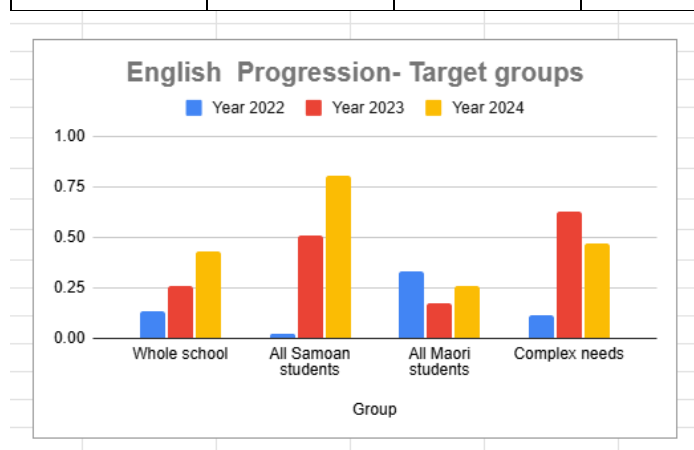
**2022 to 2023:** Incremental growth (0.13 to 0.26).

**2023 to 2024:** Significant increase (0.17 progress).

**Key Factors:** Improved assessment methods, targeted support in reading and writing, and increased teacher confidence due to ongoing professional development.

## Progression steps English combined

Group	2022	2023	2024	Progress Fall/increase	Number of students
Whole school	0.13	0.26	0.43	0.17	38
All Samoan students	0.02	0.51	0.81	0.31	7
All Māori students	0.33	0.17	0.26	0.09	3
Complex needs	0.11	0.63	0.47	0.16	3

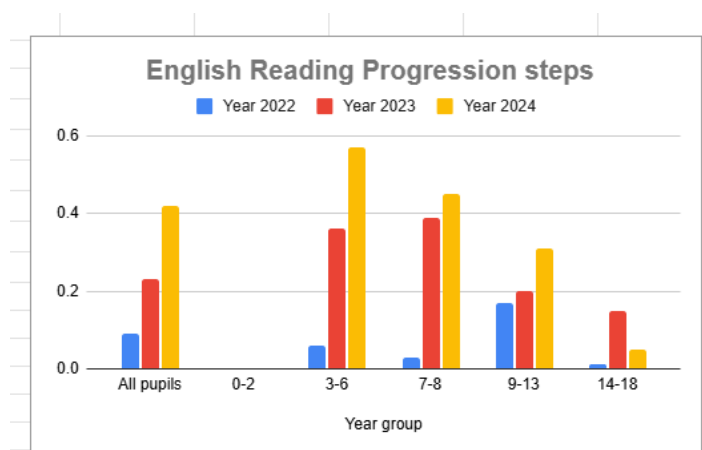


**All Samoan Students (Progress: 0.31) Highest progress** across all groups in 2024. **Key Factors** Two students have made significant progress this year which has had a positive impact on overall achievement for the 7 Samoan students this year. Targeted interventions, including high interest literacy programmes and a trial in one class of BSLA, have continued to support these students.

**English Reading Progression steps** This section reviews **English Reading progress** across the past three years (2022–2024) for all pupils, categorised by year groups. The report highlights growth patterns, areas of concern.

## English Reading progress

Year group	Year 2022	Year 2023	Year 2024	Progress Fall/increase	Number of students
All pupils	0.09	0.23	0.42	0.19	35
0-2	0	0	0		0
3-6	0.06	0.36	0.57	0.21	7
7-8	0.03	0.39	0.45	0.06	8
9-13	0.17	0.20	0.31	0.11	16
14-18	0.01	0.15	0.05	0.10	2



### All Pupils (Progress: 0.19)

**Overall steady improvement**, showing consistent growth across three years.

**Key Factors:** Increased use of targeted reading interventions and professional development focused on literacy strategies.

### Year 3-6 (Progress: 0.21)

**Highest progress** among all year groups in 2024.

**Key Factors:**

Strong implementation of foundational literacy strategies. Literacy in Play-based learning, TEACCH programmes and individualised goals and programmes contributed to this success. One class was also involved in BSLA.

**Next Steps:** Maintain focus on early reading skills and explore additional enrichment opportunities in Reading

### Year 7-8 (Progress: 0.06)

**Slower progress** compared to other groups, though still positive.

**Key Factors:** Need for more differentiated and targeted reading interventions.

**Next Steps:** Provide additional support through small-group and individualised instruction and reading plans. Teaching a comprehensive reading program not just individual elements,

### Year 9-13 (Progress: 0.11)

**Moderate progress**, with steady improvement over the years. **Key Factors:** Increased engagement in structured reading programs. Use of communication tools to support comprehension and fluency. Need to Strengthen focus on comprehension strategies for non-speaking students. It is challenging to find appropriate levels and engaging reading resources for this year level.

### Year 14-18 (Progress: -0.10)

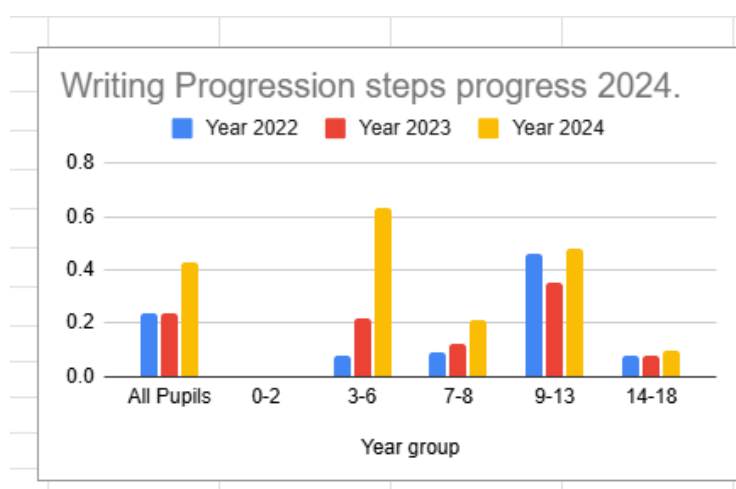
**Decline in progress** compared to 2023.

**Key Factors:** Potential challenges in maintaining engagement and motivation. Shift in focus to other curriculum areas and transitioning into independent learning roles, work experience tasks and community-based activities has changed the focus of this class.

**Next Steps:** Review individualised learning plans and investigate additional supports to re-engage students in reading.

## English Writing progress - Progression steps

Year group	Year 2022	Year 2023	Year 2024	Progress Fall/increase	Number of students
All Pupils	0.24	0.24	0.43	0.19	38
0-2	0	0	0		0
3-6	0.08	0.22	0.63	0.41	7
7-8	0.09	0.12	0.21	0.09	9
9-13	0.46	0.35	0.48	0.13	18
14-18	0.08	0.08	0.10	0.02	2



### All Pupils (Progress: 0.19)

Strong overall improvement across the three-year period, with 2024 showing the most significant gains. **Key Factors:** Focus on writing professional learning development (PLD) and moderation practices that have improved teacher consistency in assessing writing.

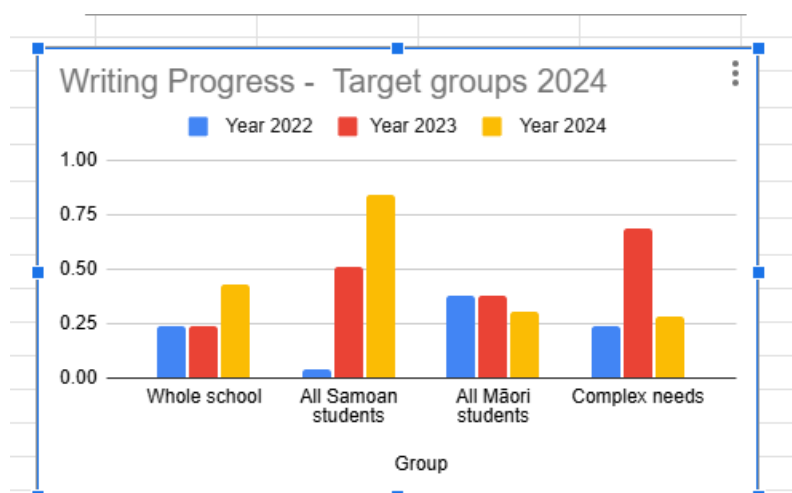
**Year 3-6 (Progress: 0.41) Highest growth** among all year groups, with a significant jump in 2024. **Key Factors:** Explicit teaching of writing skills, and integration of a writing focus across all learning areas.

**Year 7-8 (Progress: 0.09)** Moderate growth, with a consistent but slower pace of improvement. **Key Factors:** The need for more focus on bridging the gap between basic writing skills and more explicit teaching of specific skills eg adding adjectives,

**Year 9-13 (Progress: 0.13)** Steady progress, with an increase in 2024 indicating sustained effort. **Key Factors:** Use of differentiated writing tasks and individualised learning plans.

## Writing Progression steps Target groups

Group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.24	0.24	0.43	0.19	38
All Samoan students	0.04	0.51	0.84	0.33	7
All Māori students	0.38	0.38	0.30	0.08	3
Complex needs	0.24	0.69	0.28	0.41	3



## Writing Target group

**All Samoan Students (Progress: 0.33)** Strongest growth among all groups, with a remarkable increase of 0.33 in 2024. **Key Factors:** Targeted literacy support and high interesting programmes .

**All Māori Students (Progress: -0.08)** A decline in writing progress compared to previous years. **Key Factors:** Potential need for increased engagement, or additional support in writing. This is also a small group of students this year which is reflected in the decreased scores.

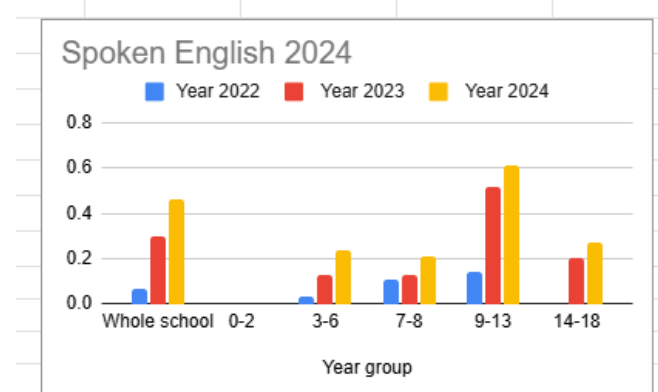
**Complex Needs Students (Progress: -0.41)** Significant decrease in progress in 2024 after a notable increase in 2023. **Key Factors:** Possible challenges in maintaining writing engagement and a greater enthusiast are needed on writing tools to ensure all students have an appropriate writing tool to access daily.



## English spoken Language progress

This includes students with additional speech or language needs who use other ways to communicate besides talking. There are many types of Augmentative and Alternative Communication (AAC) that are in used across CASS classes.

Year group	2022	2023	2024	Progress Fall/Increase	Student Numbers
Whole school	0.07	0.30	0.46	0.16	36
0-2	0	0	0		0
3-6	0.03	0.13	0.24	0.11	7
7-8	0.11	0.13	0.21	0.08	9
9-13	0.14	0.52	0.61	0.09	16
14-18	0	0.20	0.27	0.07	2



**English spoken Language  
progression steps**

### Spoken Language Age group Progression steps.

**Whole School (Progress: 0.16)** Significant improvement over the three years, with a strong gain in 2024. **Key Factors:** Integration of speech-language therapy strategies, communication tools, and targeted interventions across the school.

**Year 3-6 (Progress: 0.11)** Consistent improvement in spoken language skills, with an increase of 0.11 in 2024. **Key Factors:** Focused oral language activities, play-based learning, teacher modelling and use of AAC across the classes.

**Year 7-8 (Progress: 0.08)** Moderate growth, with a steady increase in spoken language proficiency. **Key Factors:** Group discussions and collaborative learning opportunities. Continued support from Speech therapist and use of AAC.

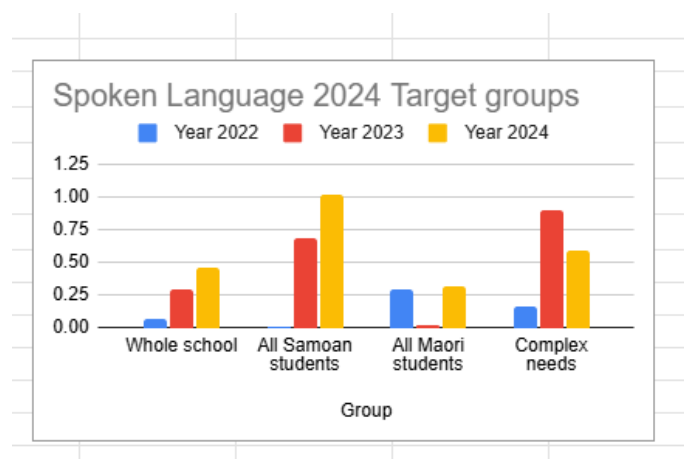
**Year 9-13 (Progress: 0.09)** Sustained improvement, with a notable gain of 0.52 in 2023 and continued progress in 2024. **Key Factors:** Social skills groups by Speech therapists, use of AAC and creating social opportunities have supported progress for this group of students.

**Year 14-18 (Progress: 0.07)** Steady but slower progress, highlighting the need for continued support. **Key Factors:** Focus on practical language use and social communication and a greater use of AAC in needed in this area.

#### English spoken Language progress - Targeted groups

Group	2022	2023	2024	Progress Fall/increase	Student Numbers
Whole school	0.07	0.30	0.46	0.16	36
All Samoan students	0.01	0.68	1.02	0.34	6
All Maori students	0.29	0.02	0.32	0.30	3
Complex needs	0.16	0.90	0.59	0.31	3

#### English spoken Language progress - Targeted groups



**All Samoan Students (Progress: 0.34)** Strongest growth among all groups, with a notable increase of 0.34 in 2024, reaching a cumulative score of 1.02. **Key Factors:** Two verbal students have made significant progress this year. **Next Steps:** Effective use of communication tools, speech-language therapist interventions, and language/ vocabulary focused teaching strategies.

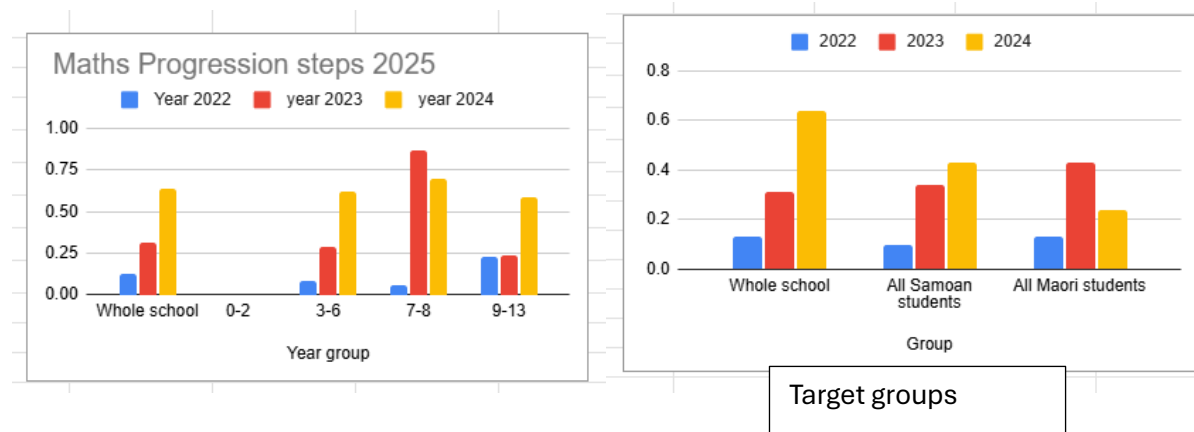
**All Māori Students (Progress: 0.30)** Significant rebound in 2024 after a decline in 2023, showing a strong increase of 0.30. **Key Factors:** Effective use of communication tools, speech-language therapist interventions, and language/ vocabulary focused teaching strategies.

**Complex Needs Students (Progress: -0.31)** A decline in 2024 following a remarkable increase in 2023. **Key Factors:** Shifts in focus, changing individual needs, or reduced

engagement in structured communication opportunities. Need to increase use of AAC across the whole day.

### Math progression steps - combined (all areas)

Year group	2022	2023	2024	Progress Fall/increase	Student Numbers
Whole school	0.13	0.31	0.64	0.33	38
0-2	0	0	0		0
3-6	0.08	0.29	0.62	0.33	7
7-8	0.06	0.87	0.70	0.17	9
9-13	0.23	0.24	0.59	0.35	18



### Maths Progression steps Target groups

Group	2022	2023	2024	Progress Fall/increase	
Whole school	0.13	0.31	0.64	0.33	38
All Samoan students	0.10	0.34	0.43	0.19	7
All Māori students	0.13	0.43	0.24	0.19	3
Manulele	0	0			0

## Key Observations and Factors

**Early Years (Years 0-2): Observation:** No measurable progress recorded in 2024. **Key Factors:** Lack of age-appropriate or tailored assessments for this year group remains a challenge. No comparative data.

**Years 3-6: Observation:** A solid improvement of **0.20**, though progress slightly dipped from the previous year. **Key Factors:** Continued focus on emergent concepts and practical activities has supported growth. Maths vocabulary is still a vital component.

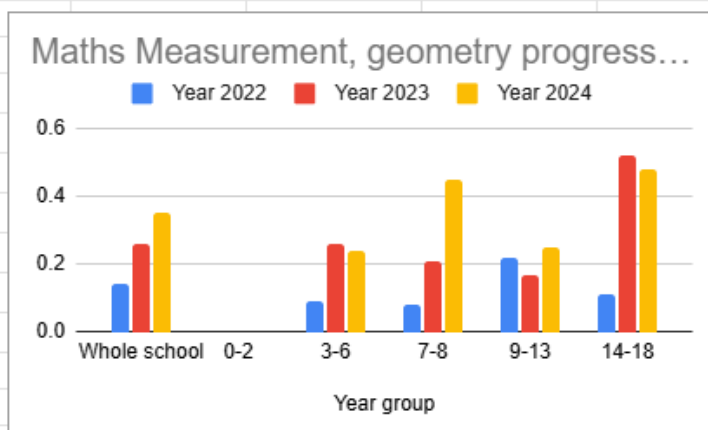
**Years 7-8: Observation:** The most significant progress (**0.24**) among all groups. **Key Factors:** Successful implementation of hands-on learning activities and visual tools and independent goals and support have helped this group.

**Years 9-13: Observation:** Incremental improvement (**0.08**) compared to previous years. **Key Factors:** Increased focus on engagement and independent learning in this year group is needed.

**Years 14-18: Observation:** Slight decline (**0.04**) after a significant jump in 2023. **Key Factors:** Challenges in sustaining progress due to the small number of student in this group and individual diverse needs .

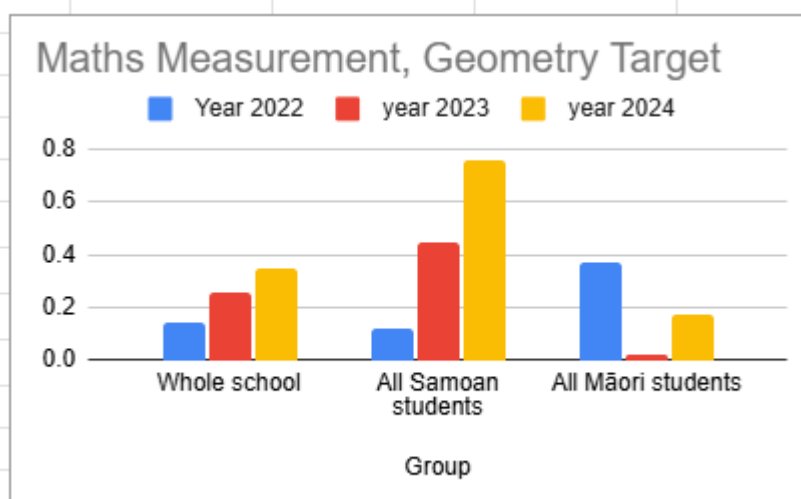
## Math progress – Measurement and Geometry

Year group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.14	0.26	0.35	0.09	37
0-2	0	0			0
3-6	0.09	0.26	0.24	0.2	7
7-8	0.08	0.21	0.45	0.24	9
9-13	0.22	0.17	0.25	0.08	17
14-18	0.11	0.52	0.48	0.04	2



#### Maths measurement and geometry - target group

Group	2022	2023	2024	Progress Fall/increase	Number of students
Whole school	0.14	0.26	0.35	0.09	37
All Samoan students	0.12	0.45	0.76	0.31	7
All Māori students	0.37	0.02	0.17	0.15	2
Manulele	0	0	0		0



**Years 7-8:** Showed the strongest improvement (**+0.24**). Key Factors: The use of effective hands-on and visual learning strategies, such as manipulatives and real life experiences, has significantly supported student understanding and engagement in Measurement and Geometry concepts.

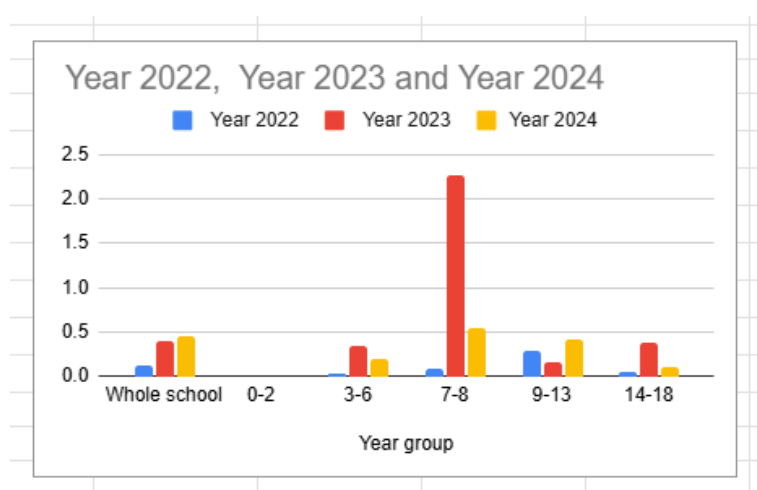
**Years 14-18:** Experienced a slight decline in progress (**-0.04**). Key Factors: Small group dynamics may have contributed to variations in individual progress.

**All Samoan Students:** Achieved a significant improvement (**+0.31**). Key Factors: Targeted teaching strategies, consistent engagement, and a few specific students have contributed to this strong performance.

**All Māori Students:** Demonstrated moderate progress (**+0.15**) following a decline in 2023. Key Factors: This is great results our Māori students but below the progress across the school. We will track individual students needs and programme

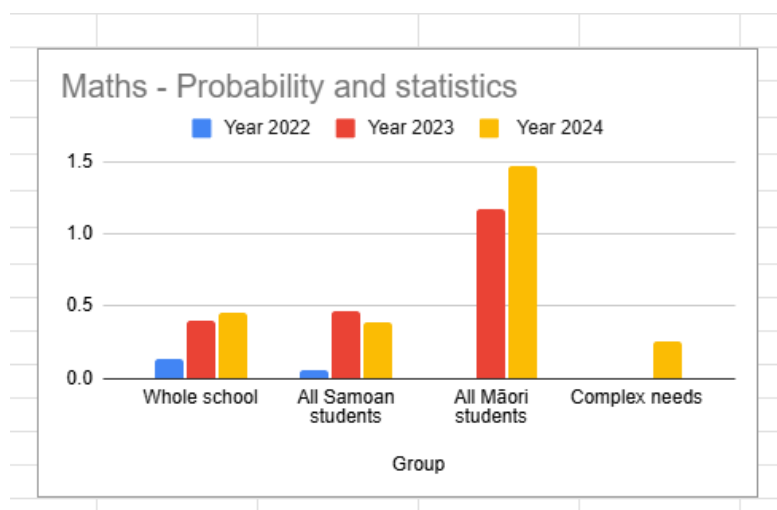
## Math progress – Probability and statistics

Year group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.13	0.40	0.45	0.05	35
0-2	0	0	0		0
3-6	0.03	0.35	0.20	0.15	7
7-8	0.09	2.26	0.54	1.72	9
9-13	0.28	0.15	0.41	0.26	15
14-18	0.04	0.38	0.00	0.38	2



## Math progress – Probability and statistics target group

Group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.13	0.40	0.45	0.05	35
All Samoan students	0.06	0.47	0.39	0.08	6
All Māori students	0	1.18	1.47	0.37	3
Complex needs	0	0	1.00	1.00	3



**Whole School Progress:** The overall progress in probability and statistics across the school increased from 0.13 in 2022 to 0.45 in 2024, with a marginal improvement of 0.05 from 2023 to 2024. This improvement represents efforts toward consistent growth in math outcomes. Demonstrating what teachers focus in the classroom, supports our students learning.

### Year Groups:

**Years 3-6:** Progress fell by 0.15 in 2024 after significant improvement in 2023.

**Years 7-8:** A significant decline from a 2.26 progress score in 2023 to 0.54 in 2024, showing a drop of 1.72. This is a noticeable area of concern.

**Years 9-13:** Progress fluctuated but showed a positive gain of 0.26 in 2024.

**Years 14-18:** A sharp decline to 0.00 progress in 2024, after steady improvement in 2023.

### Target Group Performance:

**Samoan Students:** Progress has been steady, with a 0.08 increase from 2023 to 2024.

**Māori Students:** Significant improvement from 0 in 2022 to 1.47 in 2024, with a 0.37 gain in the last year.

**Complex Needs Students:** A remarkable improvement, with a gain of 1.00 in 2024, marking strong support and intervention efforts. PLD around ways to teach this strand with complex needs students has had a positive impact on student learning.

### Student Numbers:

The largest group (35 students) showed a modest 0.05 increase in 2024.

Smaller groups (e.g., complex needs and Years 14-18) either showed dramatic progress or zero growth, highlighting variability in outcomes depending on specific group needs.

## Conclusion

The NZ mathematics curriculum maintains a balanced approach, emphasizing the inclusion of all strands—Measurement, Geometry, and Probability and Statistics—alongside Number knowledge. We include the different maths strands in our overview each term. This ensures that teaching and learning programs provide students with a well-rounded mathematic education throughout the year. The impact of this approach is evident in the progress students have made in the last few years.

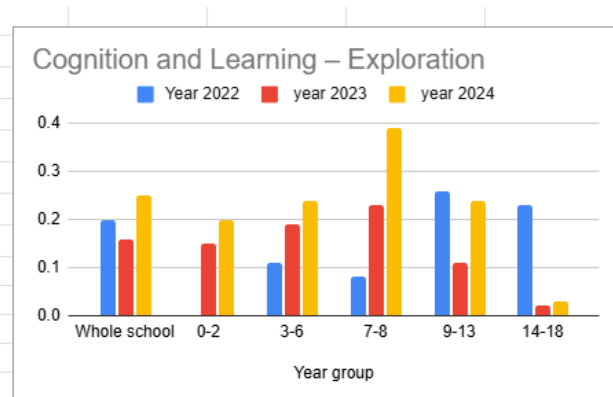
## Engagement steps

### Cognition and Learning – Exploration

The **Exploration** assessment within Cognition and Learning is closely aligned with social communication skills, including gaining attention, working collaboratively, greeting others, and following instructions. The data below reflects the progress made by different year groups and specific student groups over the past three years.

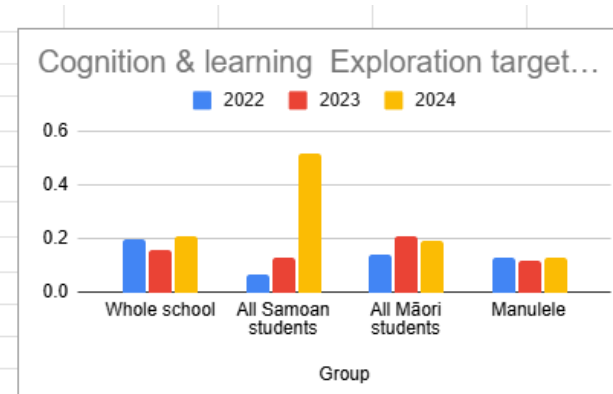
Year group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.20	0.16	0.25	0.9	82
0-2	0	0.15	0.20	0.5	2
3-6	0.11	0.19	0.24	0.5	26
7-8	0.08	0.23	0.39	0.14	11
9-13	0.26	0.11	0.24	0.13	28
14-18	0.23	0.02	0.03	0.01	6





### Cognition and Learning – Exploration Target group

Group	2022	2023	2024	Progress Fall/increase	Progress Fall/increase
Whole school	0.20	0.16	0.21	0.05	82
All Samoan students	0.07	0.13	0.52	0.39	15
All Māori students	0.14	0.21	0.19	0.02	9
Manulele	0.13	0.12	0.13	0.01	



#### Whole School:

Progress increased from 0.20 in 2022 to 0.25 in 2024, marking an overall gain of 0.09 across 82 students. This reflects a consistent effort in social focusing on engagement and communication skills into teaching and learning practices through out all aspects of the class programme.

**Years 0-2:** Improved from 0 in 2022 to 0.20 in 2024, achieving a progress gain of 0.20 with 2 students. We don't have comparative data for most students in this age group

**Years 3-6:** Good steadily progress from 0.11 in 2022 to 0.24 in 2024 (+0.13), showing consistent gains among 26 students.

**Years 7-8:** Strong improvement from 0.08 in 2022 to 0.39 in 2024 (+0.31), with 11 students demonstrating significant growth.

**Years 9-13:** After a dip in 2023, progress returned to 0.24 in 2024 (+0.13), indicating the PLD of engagement is helping teachers identify student ability and next steps.

**Years 14-18:** Minimal progress over three years, with only a 0.01 increase between 2023 and 2024. This is a small target group and will be an identified target group for 2025.

### Progress Overview by Groups:

**Samoan Students:** Exceptional progress, rising from 0.07 in 2022 to 0.52 in 2024 (+0.39), reflecting the success this targeted group.

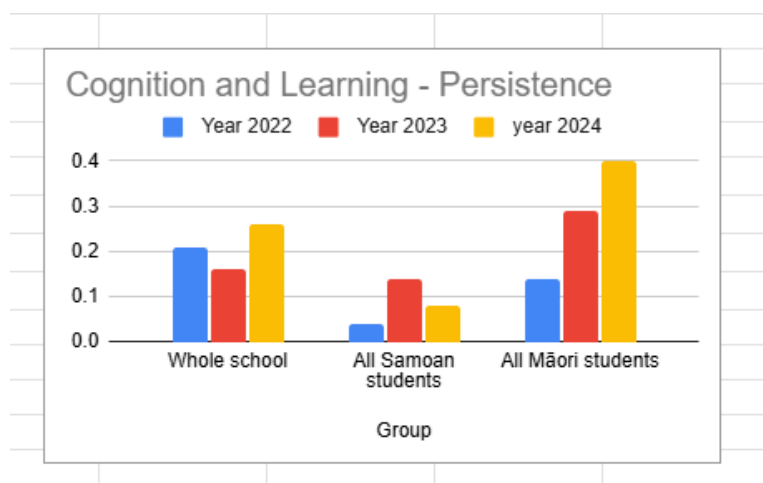
**Māori Students:** Steady but modest progress, improving from 0.14 in 2022 to 0.19 in 2024 (+0.02), among 9 students. Further strategies may be required to accelerate growth.

**Manulele Group:** This group has made steady progress.

## Cognition and Learning - Persistence

Persistence assessment is based on interest and awareness of self and interacting with the activities that you do. Attention is paid to increase in focus, maintaining and broadening of interests.

Group	2022	2023	2024	Progress Fall/increase	Number of students
Whole school	0.21	0.16	0.26	0.10	82
All Samoan students	0.04	0.14	0.08	0.6	15
All Māori students	0.14	0.29	0.40	0.11	9



### Cognition and Learning - Persistence Target group

**Whole School:** Progress improved from 0.21 in 2022 to 0.26 in 2024 (+0.10) among 82 students. This steady increase indicates a school-wide impact of teaching strategies and observation strategies of our Professional staff follow PLD on Engagement.

**Samoan Students:** Great progress from 0.04 in 2022 to 0.14 in 2023 but declined to 0.08 in 2024 (-0.06). This decline signals potential challenges in maintaining focus or sustaining interest for this group.

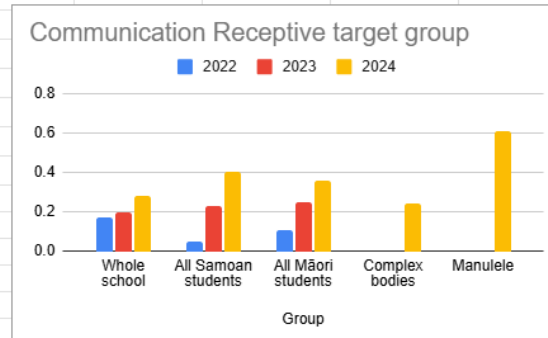
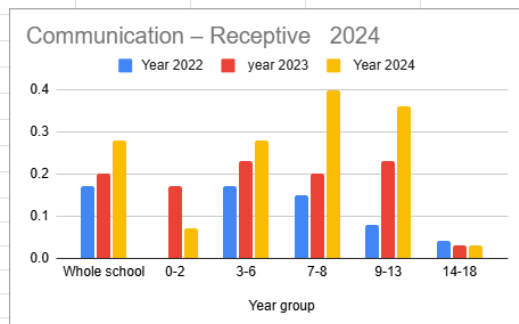
**Māori Students:** Consistent improvement from 0.14 in 2022 to 0.40 in 2024 (+0.26), reflecting effective strategies in supporting Māori learners to increase engagement and broaden interests.

## Engagement Steps

### Communication – Receptive

Receptive communication is what is heard and understood by a student.

Year group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.17	0.20	0.28	0.8	80
0-2	0	0.17	0.07	0.10	2
3-6	0.17	0.23	0.28	0.08	25
7-8	0.15	0.20	0.40	0.20	11
9-13	0.08	0.23	0.36	0.13	27
14-18	0.04	0.03	0.03	same	6



Group	2022	2023	2024	Progress	Student numbers
Target group				Fall/increase	
Whole school	0.17	0.20	0.28	0.08	80
All Samoan students	0.05	0.23	0.40	0.11	15
All Māori students	0.11	0.25	0.36	0.11	9
Complex bodies (new target group)			0.24	No comparing data	29
Manulele New target group			0.61	No comparing data	4

## Engagement Steps - Communication – Receptive

### Year Groups:

**Whole School:** Progress increased from 0.17 in 2022 to 0.28 in 2024 (+0.08), with 80 students showing steady improvement in receptive communication skills.

**Years 0-2:** Minimal progress from 0 in 2022 to 0.07 in 2024 (+0.07), with only 2 students. Early learners may require additional support for emergent receptive skills. This is a very small group who have no other comparative data.

**Years 3-6:** Progress increased steadily from 0.17 in 2022 to 0.28 in 2024 (+0.08) among 25 students, indicating consistent gains during early years.

**Years 7-8:** Significant growth from 0.15 in 2022 to 0.40 in 2024 (+0.25) for 11 students, reflecting the success of focused interventions and teaching programmes from our teachers and therapy team.

**Years 9-13:** Great progress from 0.08 in 2022 to 0.36 in 2024 (+0.28), highlighting effective support for older students in this group of 27.

**Years 14-18:** This group have continued to make the same level or progress the last two year.

### Target Groups

**Samoan Students:** Significant progress from 0.05 in 2022 to 0.40 in 2024 (+0.35), demonstrating the continued success of this group of 15 students.

**Māori Students:** Consistent improvement from 0.11 in 2022 to 0.36 in 2024 (+0.25) among 9 students, the positive impact of responsive teaching and learning strategies..

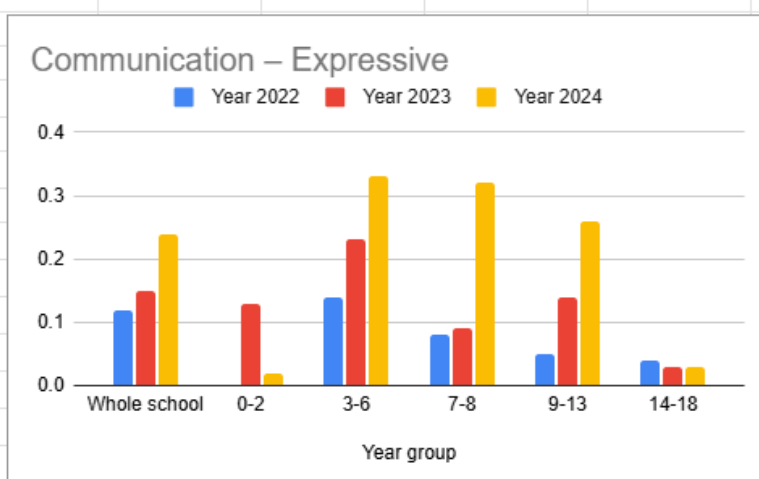
**Complex Bodies (New Target Group):** Initial progress recorded at 0.24 in 2024 for 29 students, indicating promising results from targeted efforts.

**Manulele (New Target Group):** Strong initial progress at 0.61 in 2024 for 4 students, highlighting the success of specialised strategies and Professional staff support with this group of learners.

### Engagement Steps - Communication – Expressive

This includes students with additional speech or language needs who may need to use other ways to communicate besides talking. There are many types of Augmentative and Alternative Communication (AAC) that are in used across CASS classes.

Year group	2022	2023	2024	Progress Fall/increase	Student numbers
Whole school	0.12	0.15	0.24	0.09	84
0-2	0	0.13	0.02	0.11	9
3-6	0.14	0.23	0.33	0.10	26
7-8	0.08	0.09	0.32	0.23	11
9-13	0.05	0.14	0.26	0.12	29
14-18	0.04	0.03	0.03	same	6
Takiwatanga	0.20	0.18	0.28	0.10	28



Group	2022	2023	2024	Progress Fall/increase	Student numbers
Target group					
Whole school	0.12	0.15	0.24	0.09	84
All Samoan students	0.08	0.12	0.27	0.15	15
All Māori students	0.07	0.14	0.27	0.13	9
Manulele	0.03	0.19	0.56	0.37	8
Takiwatanga	0.20	0.18	0.28	0.10	43

## Whole School

**Progress:** Increased from **0.17 in 2022** to **0.28 in 2024** (+0.08).

**Key Observations:** 80 students demonstrated steady improvement in receptive communication skills. School-wide strategies, including structured environments and targeted interventions, our Signature practices contributed to this consistent progress. We need a continued emphasis on individual support and the use communication tools to maintain momentum.

**Years 0–2 Progress:** Increased minimally from **0 in 2022** to **0.07 in 2024** (+0.07).

**Key Observations:** This group has only 2 students, making comparative data limited. Students are in the early stages of developing emergent receptive communication skills.

**Years 3–6 Progress:** Increased steadily from **0.17 in 2022** to **0.28 in 2024** (+0.08).

**Key Observations:** Among 25 students, consistent gains were observed during these important early years. Progress reflects effective teaching and the implementation of structured programs eg BSLA in one classroom. A continuation of current strategies with additional focus on enhancing communication tools could accelerate progress.

Increased collaboration with families to reinforce learning at home may benefit this group

**Years 7–8 Progress:** Significant growth from **0.15 in 2022** to **0.40 in 2024** (+0.25).

**Key Observations:** This group of 11 students showed the most substantial gains, enthusing the impact of focused interventions. Contributions from both teachers and the therapy team played a role in this progress.

**Years 9–13 Progress:** Increased from **0.10 in 2022** to **0.18 in 2024** (+0.08).

**Key Observations:** Progress in this group of senior students was steady. Gains in communication skills align with efforts to prepare students for whole of life communication eg out in the community.

## Overall Evaluation and Recommendations for Next Steps

### Evaluation of Progress and Insights - Age Groups Making the Most Consistent Progress

**Years 3-6:** This age group consistently demonstrated the highest progress in **English (Reading: +0.21, Writing: +0.41)** and **Mathematics (Combined: +0.33)**.

**Key Factors:** Strong literacy and numeracy programs. Integration of some play-based learning and structured individualised goals. Classroom engagement with tailored teaching practices.

**What We Can Learn:** Structured yet flexible programs that balance emergent skill-building with individualised approaches are highly effective. Engagement strategies aligned with developmental stages contribute significantly to these learning outcomes. What can we learn from these classes to inform practice in other age levels.

### Key Recommendations

#### Implications:

Expanding successful interventions and sharing best practices with other year groups could enhance overall progress. Continued collaboration between teaching and therapy teams is essential to sustain these gains. Strengthening transition programs and life skills / transition programme will better support long-term outcomes for these students. Targeted interventions focusing on individual goals are necessary to maximize progress.

#### Individualised Learning Plans:

Use **engagement data** and **assessment insights** to design learning programs tailored to individual student needs. Develop more structured engagement strategies for students with complex needs and those in lower achieving groups.

#### Assessment Literacy:

Strengthen teachers' understanding of assessment tools and data to better plan **next steps** for students. Include PLD sessions on using assessment data to identify gaps, and opportunities for progress and achievement for each student..

## **Ongoing Engagement PLD**

**Building Expertise:** Continue professional development focusing on **engagement strategies** across all areas and age groups. Highlight methods for increasing participation and attention among harder-to-engage students (e.g., Years 14-18).

**Collaborative Learning:** Foster collaboration between teachers and therapists to share best practices and jointly develop high-engagement programs.

## **Next Steps**

### **Tracking Individual Students**

#### **Case Studies:**

Highlight individual success stories, such as Samoan students excelling in spoken language and Māori students progressing in statistics. Use these case studies to identify and replicate successful teaching strategies.

### **Focus on Engagement Across All Areas**

#### **Enhancing Social and Academic Participation:**

Use **AAC tools** and **structured communication strategies** to boost engagement for students at all levels. Create opportunities for collaborative activities and real life opportunities to deepen learning.

#### **Community and Family Involvement:**

Strengthen partnerships with families to reinforce engagement strategies at home and in the community.

### **Driving Questions for Future Planning**

#### **Age Group Insights:**

What specific strategies used with Years 3-6 can be used in other year groups to replicate their success?

How can we adapt engagement strategies to better meet the needs of Years 14-18?

#### **Māori Student Focus:**

What additional supports are needed to accelerate Māori students' progress in writing and exploration skills?

#### **Teacher Development:**

What additional PLD is required to prepare teachers for the demands of the refreshed curriculum?

What structured Reading and maths programmes are relevant for specific learners.

How can we build teachers' confidence in using assessment data to plan effective next steps?



### **Engagement PLD:**

What engagement strategies have shown the most significant results across age groups, and how can these be expanded?

How can we use PLD to ensure engagement is a focus in every learning interaction?

### **Assessment and Data Use:**

How can we ensure teachers and therapists have a **clear understanding of assessment data** and how to apply this information to design individualise learning programs and designing next steps?

What systems can be implemented to track individual progress more effectively and share insights across teams?

### **Conclusion**

The use of B-Squared and the Analytical Platform continues to present challenges, particularly in analysing student data and making clear comparisons. Since the program change last year, it has not effectively collated all student data, limiting our ability to achieve a comprehensive view of school-wide progress. We are actively exploring alternative platforms; however, no current program fully meets the diverse needs of our students across all levels. Efforts to identify or develop a suitable solution remain a priority.

Loading more student data onto E-Tap has enabled us to gather school-wide data across several areas this year. We will continue to explore ways to enhance E-Tap by creating and integrating more assessment tools tailored to our students' needs.

The 2024 report demonstrates consistent progress in English, Mathematics, and Engagement Steps, with notable achievements across specific age groups and target groups. Moving forward, a sustained focus on teacher development, a continued focus on engagement strategies, and fostering awareness will be vital in ensuring we continue to see positive outcomes for all students. Emphasising individualised learning and collaborative planning will support both students and teachers in navigating the challenges and opportunities presented by the refreshed NZ Mathematics and English curriculum.

Donna Ryan

Deputy Principal – Curriculum