

CENTRAL AUCKLAND SPECIALIST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

School Directory

Ministry Number: 840

Principal: Trudi Brocas

School Address: 48 Smallfield Avenue, Auckland, 1042

School Postal Address: 48 Smallfield Avenue, Auckland, 1042

School Phone: 09 620 7680

School Email: admin@cass.school.nz

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Jody O'Connell	Presiding Member	Elected	September 2022
Trudi Brocas	Principal ex Officio		
Mahrukh Khan	Parent Representative	Elected	September 2022
Maria Aka	Parent Representative	Elected	September 2022
Melissa Bell	Parent Representative	Elected	September 2022
Arna-Marie Suttie	Parent Representative	Elected	May 2021
Rachel Tuisalua	Parent Representative	Elected - August 2021	September 2022
Helen Bayldon	Staff Representative	Elected	September 2022

Accountant / Service Provider: Shore Chartered Accountants Limited

CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Report - For the year ended 31 December 2021

Index

Page	Statement
------	-----------

	Financial Statements
--	-----------------------------

- | | |
|---------------|------------------------------------------------|
| <u>1</u> | Statement of Responsibility |
| <u>2</u> | Statement of Comprehensive Revenue and Expense |
| <u>3</u> | Statement of Changes in Net Assets/Equity |
| <u>4</u> | Statement of Financial Position |
| <u>5</u> | Statement of Cash Flows |
| <u>6 - 18</u> | Notes to the Financial Statements |

	Other Information
--	--------------------------

	Analysis of Variance
--	----------------------

	Kiwisport
--	-----------

Central Auckland Specialist School

Statement of Responsibility

For the year ended 31 December 2021

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 2021 fairly reflects the financial position and operations of the school.

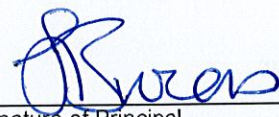
The School's 2021 financial statements are authorised for issue by the Board.

Jody O'Connell
Full Name of Presiding Member


Signature of Presiding Member

19.5.22
Date:

Trudi Brocas
Full Name of Principal


Signature of Principal

19.5.22
Date:

Central Auckland Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Revenue				
Government Grants	2	9,255,734	5,789,074	8,316,951
Locally Raised Funds	3	55,539	63,572	77,440
Interest Income		14,131	1,200	10,789
		9,325,404	5,853,846	8,405,180
Expenses				
Learning Resources	4	7,356,653	4,868,228	6,396,574
Administration	5	348,848	356,011	360,173
Finance		6,856	-	9,202
Property	6	845,451	396,073	636,183
Depreciation	10	199,510	161,508	187,078
Loss on Disposal of Property, Plant and Equipment		-	-	39,813
		8,757,318	5,781,820	7,629,023
Net Surplus / (Deficit) for the year		568,086	72,026	776,157
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		568,086	72,026	776,157

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 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Equity at 1 January		<u>2,847,781</u>	<u>2,847,781</u>	<u>2,045,649</u>
Total comprehensive revenue and expense for the year		568,086	72,026	776,157
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	25,975
Equity at 31 December		<u>3,415,867</u>	<u>2,919,807</u>	<u>2,847,781</u>
Retained Earnings		3,415,867	2,919,807	2,847,781
Reserves		-	-	-
Equity at 31 December		<u>3,415,867</u>	<u>2,919,807</u>	<u>2,847,781</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.

Central Auckland Specialist School

Statement of Financial Position

As at 31 December 2021

	Notes	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Assets				
Cash and Cash Equivalents	7	722,167	1,132,735	1,447,462
Accounts Receivable	8	666,950	500,000	526,440
GST Receivable		-	2,000	1,973
Prepayments		9,319	20,000	42,216
Investments	9	2,004,945	1,207,308	707,308
Funds held for Capital Works Projects	15	17,735	-	14,935
		3,421,116	2,862,043	2,740,334
Current Liabilities				
GST Payable		7,335	-	-
Accounts Payable	11	425,192	380,000	381,313
Revenue Received in Advance	12	15,000	15,000	15,000
Provision for Cyclical Maintenance	13	-	-	-
Finance Lease Liability	14	38,410	50,000	53,029
		485,937	445,000	449,342
Working Capital Surplus/(Deficit)		2,935,179	2,417,043	2,290,992
Non-current Assets				
Property, Plant and Equipment	10	648,189	686,434	715,048
		648,189	686,434	715,048
Non-current Liabilities				
Provision for Cyclical Maintenance	13	143,670	143,670	113,670
Finance Lease Liability	14	23,831	40,000	44,589
		167,501	183,670	158,259
Net Assets		3,415,867	2,919,807	2,847,781
Equity		3,415,867	2,919,807	2,847,781

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 2021

	Note	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Cash flows from Operating Activities				
Government Grants		4,558,297	4,006,431	4,089,502
Locally Raised Funds		55,539	94,131	103,545
Goods and Services Tax (net)		9,308	(27)	(18,537)
Payments to Employees		(3,371,263)	(3,247,502)	(2,759,545)
Payments to Suppliers		(485,689)	(543,490)	(519,139)
Interest Paid		(6,856)	-	(9,202)
Interest Received		8,970	1,307	12,966
Net cash from/(to) Operating Activities		768,306	310,850	899,590
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	2,173
Purchase of Property Plant & Equipment (and Intangibles)		(113,141)	(132,894)	(181,458)
Purchase of Investments		(1,297,637)	(500,000)	(7,308)
Net cash from/(to) Investing Activities		(1,410,778)	(632,894)	(186,593)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	25,975
Finance Lease Payments		(54,886)	(7,618)	(45,177)
Funds held for Capital Works Projects		(27,937)	14,935	81,671
Net cash from/(to) Financing Activities		(82,823)	7,317	62,469
Net increase/(decrease) in cash and cash equivalents		(725,295)	(314,727)	775,466
Cash and cash equivalents at the beginning of the year	7	1,447,462	1,447,462	671,996
Cash and cash equivalents at the end of the year	7	722,167	1,132,735	1,447,462

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

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

Notes to the Financial Statements

For the year ended 31 December 2021

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 reports have been prepared for the period 1 January 2021 to 31 December 2021 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 in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A 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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 13.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 10.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. 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

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

Donations, Gifts and Bequests

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

Interest Revenue

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

d) 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 credit losses (uncollectable debts). The schools 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

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 not trivial.

h) Property, Plant and Equipment

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

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

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

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 to Crown Owned Assets	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 and intangible assets

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. 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.

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 the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

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, annual leave earned, by non teaching staff, to but not yet taken at balance date.

l) Revenue Received in Advance

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

m) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on an up to date 10 Year Property Plan (10YPP) or another appropriate source of evidence.

n) Financial Instruments

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

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.

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

o) 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.

Borrowings include but are not limited to bank overdrafts, operating leases, finance leases, painting contracts and term loans.

p) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

q) Budget Figures

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

u) 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Operational Grants	741,097	698,885	709,338
Teachers' Salaries Grants	4,072,410	1,660,872	3,818,753
Use of Land and Buildings Grants	588,764	124,092	370,317
Other MoE Grants	3,637,225	3,067,116	3,241,975
Other Government Grants	216,238	238,109	176,568
	<u>9,255,734</u>	<u>5,789,074</u>	<u>8,316,951</u>

The school has opted in to the donations scheme for this year. Total amount received was \$21,600.

3. Locally Raised Funds

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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Revenue			
Donations & Bequests	30,676	38,240	55,075
Trading	24,863	25,332	22,365
	<u>55,539</u>	<u>63,572</u>	<u>77,440</u>
	<u>55,539</u>	<u>63,572</u>	<u>77,440</u>

Surplus/ (Deficit) for the year Locally raised funds

4. Learning Resources

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Curricular	92,178	112,610	84,309
Operating Leases	3,966	6,092	(2,458)
Employee Benefits - Salaries	3,943,027	1,660,872	3,703,324
Employee Benefits - ORRS Salaries	3,262,649	3,016,654	2,580,090
Staff Development	54,833	72,000	31,309
	<u>7,356,653</u>	<u>4,868,228</u>	<u>6,396,574</u>

5. Administration

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Audit Fee	9,030	8,415	20,318
Board Fees	8,270	8,040	7,265
Board Expenses	12,641	10,277	25,246
Communication	33,512	37,278	34,888
Consumables	28,067	36,480	31,392
Other	26,338	27,811	26,837
Employee Benefits - Salaries	206,774	203,822	185,818
Insurance	9,766	9,488	8,909
Service Providers, Contractors and Consultancy	14,450	14,400	19,500
	<u>348,848</u>	<u>356,011</u>	<u>360,173</u>

6. Property

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	19,703	21,000	22,623
Consultancy and Contract Services	56,236	56,000	39,969
Cyclical Maintenance Provision	30,000	30,000	34,657
Grounds	2,708	10,000	7,068
Heat, Light and Water	28,105	35,080	31,679
Motor Vehicle	5,485	11,655	5,830
Repairs and Maintenance	82,924	80,000	79,338
Use of Land and Buildings	588,764	124,092	370,317
Security	4,810	3,500	1,679
Employee Benefits - Salaries	26,716	24,746	43,023
	<u>845,451</u>	<u>396,073</u>	<u>636,183</u>

In 2021, the Ministry of Education revised the notional rent rate from 8% to 5% to align it with the Government Capital Charge rate. This is considered to be a reasonable proxy for the market rental yield on the value of land and buildings used by schools. Accordingly in 2021, 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Bank Accounts	721,442	732,010	621,491
Short-term Bank Deposits	-	400,000	825,246
Cash on Hand	725	725	725
	<u>722,167</u>	<u>1,132,735</u>	<u>1,447,462</u>

Cash and cash equivalents for Statement of Cash Flows

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

8. Accounts Receivable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Receivables	10,345	29,000	59,559
Receivables from the Ministry of Education	162,936	50,000	52,321
Interest Receivable	6,265	1,000	1,107
Banking Staffing Underuse	137,625	130,000	130,447
Teacher Salaries Grant Receivable	349,779	290,000	283,006
	<u>666,950</u>	<u>500,000</u>	<u>526,440</u>
Receivables from Exchange Transactions	16,610	30,000	60,666
Receivables from Non-Exchange Transactions	650,340	470,000	465,774
	<u>666,950</u>	<u>500,000</u>	<u>526,440</u>

9. Investments

The School's investment activities are classified as follows:

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
Current Asset Short-term Bank Deposits	2,004,945	1,207,308	707,308
Total Investments	<u>2,004,945</u>	<u>1,207,308</u>	<u>707,308</u>

10. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2021						
Building Improvements	157,967	70,792	-	-	(25,593)	203,166
Furniture and Equipment	250,174	20,085	-	-	(75,733)	194,526
Information and Communication Technology	25,057	22,315	-	-	(17,835)	29,537
Motor Vehicles	192,244	-	-	-	(23,252)	168,992
Leased Assets	89,606	19,458	-	-	(57,097)	51,967
Balance at 31 December 2021	<u>715,048</u>	<u>132,650</u>	<u>-</u>	<u>-</u>	<u>(199,510)</u>	<u>648,189</u>

	2021 Cost or Valuation \$	2021 Accumulated Depreciation \$	2021 Net Book Value \$	2020 Cost or Valuation \$	2020 Accumulated Depreciation \$	2020 Net Book Value \$
Building Improvements	538,398	(335,232)	203,166	467,606	(309,639)	157,967
Furniture and Equipment	732,107	(537,581)	194,526	700,119	(449,945)	250,174
Information and Communication Technology	115,312	(85,775)	29,537	104,901	(79,844)	25,057
Motor Vehicles	232,516	(63,523)	168,993	232,516	(40,272)	192,244
Leased Assets	139,387	(87,420)	51,967	178,090	(88,484)	89,606
Library Resources	-	-	-	-	-	-
Balance at 31 December	<u>1,757,720</u>	<u>(1,109,531)</u>	<u>648,189</u>	<u>1,683,232</u>	<u>(968,184)</u>	<u>715,048</u>

11. Accounts Payable

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Creditors	15,408	40,000	42,902
Accruals	24,607	20,000	22,678
Employee Entitlements - Salaries	356,998	290,000	283,006
Employee Entitlements - Leave Accrual	28,179	30,000	32,727
	<u>425,192</u>	<u>380,000</u>	<u>381,313</u>
Payables for Exchange Transactions	425,192	380,000	381,313
	<u>425,192</u>	<u>380,000</u>	<u>381,313</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Other revenue in Advance	15,000	15,000	15,000
	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

13. Provision for Cyclical Maintenance

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Provision at the Start of the Year	113,670	113,670	83,670
Increase/ (decrease) to the Provision During the Year	30,000	30,000	30,000
Provision at the End of the Year	<u>143,670</u>	<u>143,670</u>	<u>113,670</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	143,670	143,670	113,670
	<u>143,670</u>	<u>143,670</u>	<u>113,670</u>

14. Finance Lease Liability

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

	2021 Actual \$	2021 Budget (Unaudited) \$	2020 Actual \$
No Later than One Year	42,069	52,500	59,360
Later than One Year and no Later than Five Years	25,517	42,500	47,661
Future Finance Charges	(5,345)	(5,000)	(9,403)
	<u>62,241</u>	<u>90,000</u>	<u>97,618</u>
Represented by			
Finance lease liability - Current	38,410	50,000	53,029
Finance lease liability - Term	23,831	40,000	44,589
	<u>62,241</u>	<u>90,000</u>	<u>97,618</u>

15. 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.

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Star -Courttyard	(14,935)	39,620	(24,346)	-	339
5YA Base -Heatpumps	-	-	(6,010)	-	(6,010)
5YA Star - Wesley Gates/Fences	-	-	(12,064)	-	(12,064)
Totals	<u>(14,935)</u>	<u>39,620</u>	<u>(42,420)</u>	<u>-</u>	<u>(17,735)</u>

Represented by:

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

339
(18,074)
(17,735)

2020	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA MOE Star -Courttyard	(4,120)	4,911	(15,726)	-	(14,935)
MOE Base	(2,604)	2,604	-	-	-
5YA, Hoist/leaks	7,593	-	-	(7,593)	-
5YA, Building Remedy	(2,294)	-	-	2,294	-
Totals	<u>(1,425)</u>	<u>7,515</u>	<u>(15,726)</u>	<u>(5,299)</u>	<u>(14,935)</u>

16. 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.

17. Remuneration

Key management personnel compensation

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

	2021 Actual \$	2020 Actual \$
<i>Board Members</i>		
Remuneration	8,270	7,265
<i>Leadership Team</i>		
Remuneration	852,009	749,029
Full-time equivalent members	7.80	7
Total key management personnel remuneration	860,279	756,294

There are 6 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Chair and other Board members have also been involved in ad hoc meetings to consider matters.

Principal

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

	2021 Actual \$000	2020 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	140 - 150
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	2021 FTE Number	2020 FTE Number
100 - 110	1	3
110 - 120	3	1
	4	4

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

18. 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:

	2021 Actual	2020 Actual
Total	-	-
Number of People	-	-

19. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2021** (Contingent liabilities and assets at **31 December 2020**: 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's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2021, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2021 the Board has entered into no contract agreements for capital works other than those in note 15.

(Capital commitments at 31 December 2020: nil)

(b) Operating Commitments

As at 31 December 2021 the Board has entered into no operating commitments (2020: nil)

21. 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

	2021 Actual	2021 Budget (Unaudited)	2020 Actual
	\$	\$	\$
Cash and Cash Equivalents	722,167	1,132,735	1,447,462
Receivables	666,950	500,000	526,440
Investments - Term Deposits	2,004,945	1,207,308	707,308
Total Financial assets measured at amortised cost	<u>3,394,062</u>	<u>2,840,043</u>	<u>2,681,210</u>

Financial liabilities measured at amortised cost

Payables	425,192	380,000	381,313
Finance Leases	62,241	90,000	97,618
Total Financial Liabilities Measured at Amortised Cost	<u>487,433</u>	<u>470,000</u>	<u>478,931</u>

22. Events After Balance Date

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

23. Comparatives

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

T +64 (9) 367 1656
www.rsmnz.co.nz

Independent Auditor's Report

To the readers of Central Auckland Specialist School's Financial statements For the year ended 31 December 2021

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

Opinion

We have audited the financial statements of the School on pages 2 to 18, that comprise the statement of financial position as at 31 December 2021, 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 2021; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 30 May 2022. 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 of opinion

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

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

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

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

In preparing the financial statements, the Board 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, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

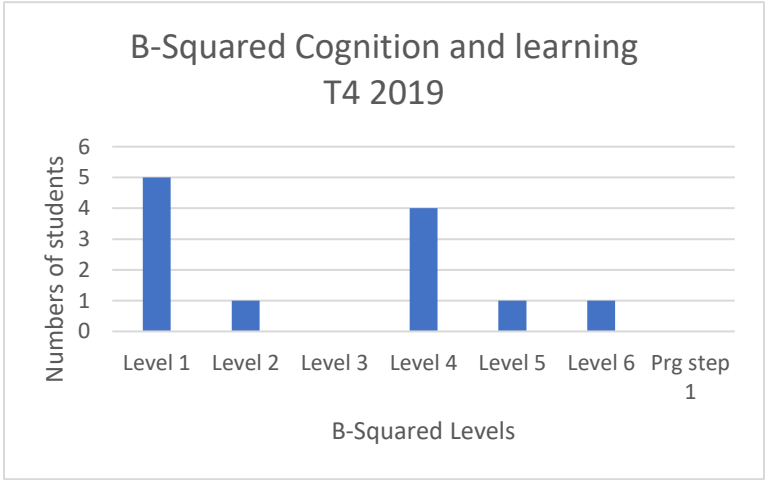
We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing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

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

A handwritten signature in blue ink that reads 'Colin Henderson'.

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

ANALYSIS OF VARIANCE: PLAY-BASED LEARNING

Focus	Target: Students will increase engagement in learning through play and this will be measured in increased assessment scores.																
Strategic Goal	To establish a pedagogical vision that reflects and monitors the different learning needs of all students.																
Target Groups	<p>The target group of 12 Junior Students aged between 5 and 7 years of age, who have been at May Rd for more than one year, have been used to measure progress. For these purposes the 2019 data is our baseline for these students.</p> <p>Students have a range of special needs including Cerebral Palsy, PMLD, Down Syndrome, ASD and others, all with intellectual disabilities. Most of our students are non-verbal or partially verbal.</p> <p>The aspects of B-Squared which was measured was Cognition and Learning (for Baseline purposes), Communication and Interaction and Social and Emotional Health.</p>																
Baseline Data	<p>The baseline data from the end of 2019 using B-Squared data, is our comparison point. This data measures Cognition and Learning.</p> <div style="text-align: center;">  <table border="1"> <caption>B-Squared Cognition and learning T4 2019</caption> <thead> <tr> <th>B-Squared Level</th> <th>Numbers of students</th> </tr> </thead> <tbody> <tr> <td>Level 1</td> <td>5</td> </tr> <tr> <td>Level 2</td> <td>1</td> </tr> <tr> <td>Level 3</td> <td>0</td> </tr> <tr> <td>Level 4</td> <td>4</td> </tr> <tr> <td>Level 5</td> <td>1</td> </tr> <tr> <td>Level 6</td> <td>1</td> </tr> <tr> <td>Prg step 1</td> <td>0</td> </tr> </tbody> </table> </div>	B-Squared Level	Numbers of students	Level 1	5	Level 2	1	Level 3	0	Level 4	4	Level 5	1	Level 6	1	Prg step 1	0
B-Squared Level	Numbers of students																
Level 1	5																
Level 2	1																
Level 3	0																
Level 4	4																
Level 5	1																
Level 6	1																
Prg step 1	0																

Actions	Outcomes	Reasons for Variance	Evaluation
1. TEACHER KNOWLEDGE <ul style="list-style-type: none"> Longworth workshop and collaborative learning with conference cohort. Continued collaboration at syndicate meetings. 	<p>Increased teacher knowledge as a result of conference and continued discussion and readings. We held a Pathways into Play mini-conference and invited teachers from other special schools who were interested in PBL. This involved a one day Level 2 Play-Based Training through Longworth Education. The second day allowed teacher- to-teacher sharing of skills and ideas- very valuable.</p>	<p>Increased PD opportunities discussion around play based learning. Sharing of ideas within team and beyond. Adaptations and adjustments made by staff, based on their learnings from observations of students at play.</p>	<p>Achieved, but ongoing to hone expertise.</p>
2.PLAYGROUND: <ul style="list-style-type: none"> Extend/Develop resources and equipment for Play. Develop May Rd playground 	<p>\$30 000 allocated to enhance the equipment and the playground at our May Road satellite unit and Star 7. We purchased: <i>Large loose part equipment - various.</i> <i>Large storage shed has been built on the playground to store loose parts.</i> <i>Large Tredsafe pieces of play equipment. large climbable boxes and ladder.</i> <i>A mud kitchen.</i> <i>Tuff Table with cover.</i> <i>Nature table.</i> Before the start of T1 2021 the climbing apparatus at the May Rd site will be refurbished, with the remainder of the funds. Once the May Rd CCC has been received, our equipment shelter will go up. The May Rd host school will replace the cantilever umbrella on the playground.</p>	<p>Not everything we hoped to achieve this year, happened- as a result of COVID interruptions, but also as the host school, May Road, had not yet received their Certificate of Compliance for the renovation project – which meant we had had our students’ large physio equipment shelter built, but not, as yet, installed.</p>	<p>80% achieved. Ongoing- as there is the need to continually add variety . To significantly improve the May Road playground surface will be very costly.(approx. \$50 K) Our builder will develop a staged plan, so that we can do this in more affordable stages.</p>

<p>3.CURRICULUM LINKS/ ASD</p> <ul style="list-style-type: none"> Explore how Play-Based Learning fits into our emerging experiential local school curriculum. 	<p>We discussed the links PBL programme has to the New Zealand Curriculum and these are reflected in the PBL guidelines</p> <p>Literacy and Math instruction occurs alongside and within play, but also in small groups, pairs and one to one session. Teachers have used integrated teaching within play-based context, but also with direct teaching.</p> <p>We have observed ASD students and whether they are able to learn within the context of play. With sufficient modelling and scaffolding- they have coped well. For a small number, a more structured approach was necessary. This has resulted in the creation of a balanced approach- some play-based learning and some structured teaching.</p>	<p>Teachers have integrated the core curriculum, along with other NZC strands into the learning centre approach we are using with play-based learning.</p> <p>This is extended to outdoor play in the same manner.</p>	<p>Ongoing honing of pedagogy to meet student need.</p> <p>Develop a more structured approach for part of the day for the small group of ASD students who need a little more structure.</p>
<p>4.MAORI LEARNERS:</p> <ul style="list-style-type: none"> Ensure Te Reo is included in shared language around exploratory play /cultural identity/whanau relationships 	<ul style="list-style-type: none"> Staff are striving to include aspects of Te Reo Maori in their daily interactions with students. Matariki is celebrated and explored. Various other cultural events associated with the host school at May Road are also incorporated and celebrated. Staff have begun to gather loose parts that include natural items and objects that might be culturally appropriate. Whanau involvement: Via Mahi Tahi Term 1 and term 4 meetings, Seesaw posts, telephone calls, face to face meetings, staff have worked hard to build good, high trust relationships with whanau. This was evidenced in successful meetings (Term 4 80% attendance at Mahi Tahi Meetings) and a measure of parent engagement with Seesaw 	<p>The CASS unit at May Rd have joined with Maori language week, Matariki celebrations and other cultural events – to promote the interests of Maori students.</p> <p>The incorporation of Te Reo into daily routines is something teachers are striving to improve upon.</p>	<p>Staff should continue to include aspects of Te Reo daily, into the programme.</p> <p>Continue to build positive relationships with whanau and encourage Seesaw interaction.</p>

5.ASSESSMENT/REPORTING

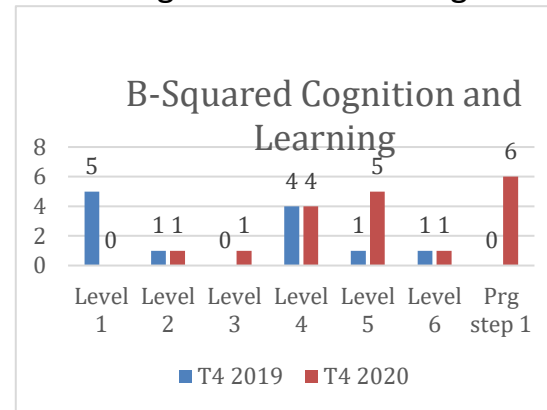
- Explore other assessment options.
- Share Play-Based learning information with families in Term 1

Seesaw posts are directly linked to appropriate learning areas.

Context of learning through play was discussed at Mahi Tahi meetings, by the DP, within the context of Communication and Hauora.

The Manuka Team has become the special interest group within CASS for PBL, and we have now connected to like-minded teachers across special schools in NZ.

A. Cognition and Learning:



The data shows that most students have moved from Level 1 to Level 4 and 5 with their cognition and learning and that 6 out of the 12 of the target students moved on to Progression Step 1 for Mathematics and Statistics.

Most significant factors which have impacted on these outcomes has been:

- 1.The freedom play-based learning brings for students to interact with shared experiences.
- 2.Decreased levels of anxiety in students, as a result of a play-based approach.
- 3.The excitement it creates in motivating students to experience increased desire and purpose to communicate.

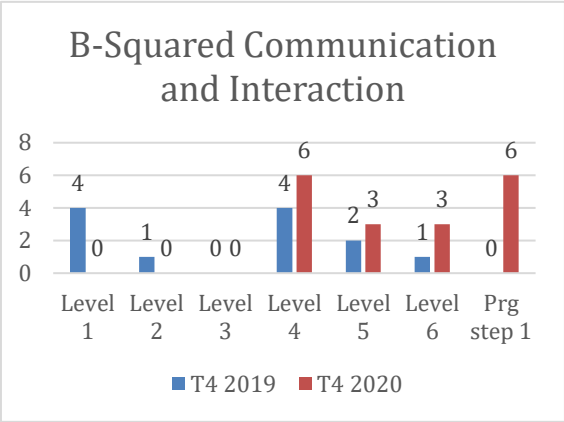
Staff modelling constantly:

- how to communicate
- how to be a friend-modelling social skills
- how to engage with materials and resources to play
- staff providing vocabulary alongside play
- staff extending students play to integrate cross-curricular learning.

Tracking well.

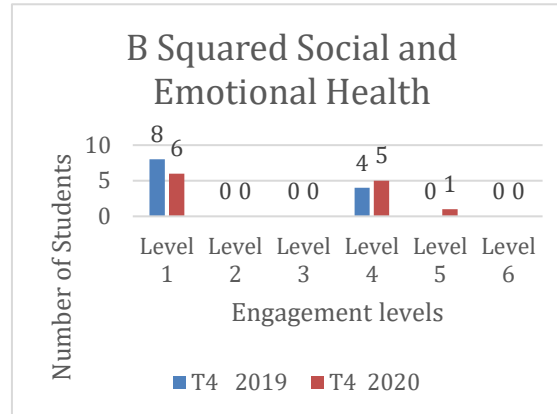
Room for continued work on more structure for students who require it.

B. Communication and Interaction:



The data shows that there has been a shift in communication and interaction. The students were scoring between levels 1 and 6, with a cluster around 1 and 4, and have shifted to a spread between Levels 4 and 6. 6 out of the 12 students in the target group moved on to progression Step 1 for English (writing, communication, vocabulary.) Our observational and anecdotal data supports this data- as we have seen significant increases in this area. Students are now more inclined to play with one another, than with adults or alone.

C. Social and Emotional Health



Data indicates that students are tracking in a positive direction in terms of their social and emotional health.

Apart from having made progress as evident in the above data, observational data indicates that students have flourished in several other areas, not necessarily reflected in the B-Squared data.

Observable data- supported by photographs, video and Seesaw learning stories, indicates students have made gains in the following areas:

1. Increased levels of engagement for learning.
2. Increased ability to initiate a learning exploration.
3. Increased independence- as far as they are capable, given that some of our learners have physical restrictions. There is much less dependency on adults to initiate learning.
4. Increased communication intent, as a result of being motivated by their play experiences.

COVID interruptions has meant that students were away from school for periods of time and then had to settle back in once lockdown levels changed. In spite of this, progress has been made.

During the first year of implementing play-based learning, there were big shifts and changes to practice. In 2020, staff were further honing these skills and tweaking the balance between play and structured teaching and learning.

	<p>5.Increased actual communication- either verbally or with communication tools, such as PODD and Vocabulary Core Boards.</p> <p>6.Increased social interaction initiated between students, to play together, or share pleasure in an interaction – this too results in increased desire to communicate.</p> <p>Anecdotal data:</p> <p>Student E started her time with us, as a solitary learner, who was non-verbal, with quite flat affect. Over time, she started to engage with the learning centres set up for play- she gravitated toward the ‘family play’ offerings. Classroom staff and therapists played alongside her, promoting language and modelling the use of PODD.</p> <p>Gradually, toward the end of each week, student E would show increased inclination to communicate and interact with others. Over time, this became more apparent earlier in each week, until she reached the stage halfway through this year, when she was communicating all the way through the day, in phrases and sentences, within context, and within multiple environments. She became more animated within her interactions. She now uses her communication to support her interest in interacting with others and playing with them.</p> <p>An analysis of the above data, shows that some of the students who made the greatest gains, were some students with ASD. Additionally, for those students with ASD,</p>		
--	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--	--

	<p>those who showed the greatest shifts were a mixture of social and more solitary students. This supports many research findings of a play-based approach to learning- that it expedites learning for all students.</p> <p>Other ways of assessing progress with play have been informally discussed, but for now, B Squared appears to track sufficient change to show progress, especially since we now have two lots of data.</p>		
7. GUIDELINES FOR PLAY AT CASS	<p>CASS Play Based culture and learning guidelines – collaboratively, based on agreed-upon strategies and practices.</p> <ul style="list-style-type: none"> This would be a useful tool for any new staff in the syndicate 	<p>Less collaboration involved than we hoped for- as a result of several COVID interruptions.</p>	<p>Refine as PBL practice changes.</p> <p>NEXT STEPS: Continue to: develop the May Rd playground surface to better support play-based learning.</p> <p>to acquire a range of loose parts and large loose pieces of equipment – to keep play space interesting and challenging.</p> <p>Provide suitable play-based equipment for the class moving into StAR 5 in 2021.</p> <p>Provide further support to teachers with the small group of students who have ASD, to engage in a more structured programme for part of the</p>

			<p>day, but still to maintain a balance of play and structure.</p> <p>Support all new teachers and learning assistants to support play-based learning and to support everyone to do so with increased skill.</p>
--	--	--	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2021, Central Auckland Specialist School received Kiwisport funding of \$2,929 (excluding GST).

The funding was spent on setting up swimming equipment such as flipper boards, rings, swim noodles.