

CENTRAL AUCKLAND SPECIALIST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

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	2025
Trudi Brocas	Principal ex Officio		
Mahrukh Khan	Parent Representative	Elected	2025
Maria Aka	Parent Representative	Elected	2025
Jeannette Craig	Parent Representative	Elected	2025
Rachel Tuisalua	Parent Representative	Elected	2025
Melissa Bell	Parent Representative	Elected	2022

Accountant / Service Provider: Shore Chartered Accountants Limited

CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Report - For the year ended 31 December 2022

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Central Auckland Specialist School

Statement of Responsibility

For the year ended 31 December 2022

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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Jody Oconnell

Full Name of Presiding Member

Trudi Brocas

Full Name of Principal

DocuSigned by:

Jody Oconnell

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Signature of Presiding Member

DocuSigned by:

Trudi Brocas

3E15EB486D314A4

Signature of Principal

31 May 2023

Date:

31 May 2023

Date:

Central Auckland Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	9,820,056	6,255,788	9,255,734
Locally Raised Funds	3	61,691	48,572	55,539
Interest Income		36,054	1,800	14,131
Total Revenue		9,917,801	6,306,160	9,325,404
Expenses				
Learning Resources	4	8,198,827	5,463,956	7,556,163
Administration	5	411,056	374,522	348,848
Finance		5,551	-	6,856
Property	6	919,899	392,239	845,451
		9,535,333	6,230,717	8,757,318
Net Surplus / (Deficit) for the year		382,468	75,443	568,086
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		382,468	75,443	568,086

Central Auckland Specialist School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,415,867	3,415,867	2,847,781
Total comprehensive revenue and expense for the year		382,468	75,443	568,086
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		66,650	-	-
Equity at 31 December		3,864,985	3,491,310	3,415,867

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 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,276,455	1,016,870	722,167
Accounts Receivable	8	611,849	480,000	666,950
GST Receivable		713	-	-
Prepayments		11,482	10,000	9,319
Investments	9	1,013,935	2,004,945	2,004,945
Funds Receivable for Capital Works Projects	15	28,044	-	17,735
		<u>3,942,478</u>	<u>3,511,815</u>	<u>3,421,116</u>
Current Liabilities				
GST Payable		-	7,000	7,335
Accounts Payable	11	477,110	425,000	425,192
Revenue Received in Advance	12	15,000	15,000	15,000
Finance Lease Liability	14	58,203	40,000	38,410
Funds held for Capital Works Projects	15	4,143	-	-
		<u>554,456</u>	<u>487,000</u>	<u>485,937</u>
Working Capital Surplus/(Deficit)		3,388,022	3,024,815	2,935,179
Non-current Assets				
Property, Plant and Equipment	10	705,012	653,165	648,189
		<u>705,012</u>	<u>653,165</u>	<u>648,189</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	13	161,670	161,670	143,670
Finance Lease Liability	14	66,379	25,000	23,831
		<u>228,049</u>	<u>186,670</u>	<u>167,501</u>
Net Assets		<u><u>3,864,985</u></u>	<u><u>3,491,310</u></u>	<u><u>3,415,867</u></u>
Equity		<u><u>3,864,985</u></u>	<u><u>3,491,310</u></u>	<u><u>3,415,867</u></u>

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

Central Auckland Specialist School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		4,821,507	4,533,760	4,558,297
Locally Raised Funds		21,361	34,917	55,539
Goods and Services Tax (net)		(8,048)	(335)	9,308
Payments to Employees		(3,658,601)	(3,581,770)	(3,371,263)
Payments to Suppliers		(525,205)	(579,452)	(485,689)
Interest Paid		(5,551)	-	(6,856)
Interest Received		33,737	2,065	8,970
Net cash from/(to) Operating Activities		679,200	409,185	768,306
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(149,485)	(104,976)	(113,141)
Purchase of Investments		-	-	(1,297,637)
Proceeds from Sale of Investments		991,010	-	-
Net cash from/(to) Investing Activities		841,525	(104,976)	(1,410,778)
Cash flows from Financing Activities				
Furniture and Equipment Grant		66,650	-	-
Finance Lease Payments		(26,921)	(27,241)	(54,886)
Funds Administered on Behalf of Third Parties		(6,166)	17,735	(27,937)
Net cash from/(to) Financing Activities		33,563	(9,506)	(82,823)
Net increase/(decrease) in cash and cash equivalents		1,554,288	294,703	(725,295)
Cash and cash equivalents at the beginning of the year	7	722,167	722,167	1,447,462
Cash and cash equivalents at the end of the year	7	2,276,455	1,016,870	722,167

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.

Central Auckland Specialist School

Notes to the Financial Statements

For the year ended 31 December 2022

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 2022 to 31 December 2022 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'.

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 \$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 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 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. 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 14. Future operating lease commitments are disclosed in note 20b.

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.

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 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 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 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 (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
Library resources	12.5% Diminishing value

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. 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 the surplus or deficit.

The reversal of an impairment loss is recognised in the 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, 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 grants received where there are unfulfilled obligations for the School to provide services in the future. The grants are recorded as revenue as the obligations are fulfilled and the income earned.

m) 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 Revenue and Expense.

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

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 schools 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.

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) 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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	4,626,329	4,232,424	4,378,322
Teachers' Salaries Grants	4,392,895	1,660,872	4,072,410
Use of Land and Buildings Grants	632,941	124,092	588,764
Other Government Grants	167,891	238,400	216,238
	<u>9,820,056</u>	<u>6,255,788</u>	<u>9,255,734</u>

The school has opted in to the donations scheme for this year. Total amount received was \$22,650.

3. Locally Raised Funds

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

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	23,070	23,240	30,676
Trading	38,621	25,332	24,863
	<u>61,691</u>	<u>48,572</u>	<u>55,539</u>

4. Learning Resources

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	80,752	84,300	91,996
Information and Communication Technology	7,699	81,346	4,032
Employee Benefits - Salaries	4,320,094	1,668,872	3,943,027
Employee Benefits - ORRS Salaries	3,561,846	3,457,438	3,262,765
Staff Development	46,513	72,000	54,833
Depreciation	181,923	100,000	199,510
	<u>8,198,827</u>	<u>5,463,956</u>	<u>7,556,163</u>

5. Administration

	2022	2022	2021
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	9,310	9,310	9,030
Board Fees	7,320	8,040	8,270
Board Expenses	16,241	10,277	12,641
Communication	32,456	32,643	33,512
Consumables	24,924	28,980	28,067
Other	31,778	28,279	26,338
Employee Benefits - Salaries	264,836	232,567	206,774
Insurance	9,686	9,126	9,766
Service Providers, Contractors and Consultancy	14,505	15,300	14,450
	<u>411,056</u>	<u>374,522</u>	<u>348,848</u>

6. Property

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	18,666	21,000	19,703
Consultancy and Contract Services	64,439	56,000	56,236
Cyclical Maintenance Provision	18,000	18,000	30,000
Grounds	13,099	5,000	2,708
Heat, Light and Water	33,260	33,500	28,105
Motor Vehicles	6,770	11,655	5,485
Repairs and Maintenance	104,951	92,500	82,924
Use of Land and Buildings	632,941	124,092	588,764
Security	2,969	4,500	4,810
Employee Benefits - Salaries	24,804	25,992	26,716
	<u>919,899</u>	<u>392,239</u>	<u>845,451</u>

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

7. Cash and Cash Equivalents

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	2,275,730	1,016,145	721,442
Petty Cash	725	725	725
Cash and cash equivalents for Statement of Cash Flows	<u>2,276,455</u>	<u>1,016,870</u>	<u>722,167</u>

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

8. Accounts Receivable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	50,675	24,000	10,345
Receivables from the Ministry of Education	135,650	100,000	162,936
Interest Receivable	8,582	6,000	6,265
Banking Staffing Underuse	45,938	-	137,625
Teacher Salaries Grant Receivable	371,004	350,000	349,779
	<u>611,849</u>	<u>480,000</u>	<u>666,950</u>
Receivables from Exchange Transactions	59,257	30,000	16,610
Receivables from Non-Exchange Transactions	552,592	450,000	650,340
	<u>611,849</u>	<u>480,000</u>	<u>666,950</u>

9. Investments

The School's investment activities are classified as follows:

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	1,013,935	2,004,945	2,004,945
Total Investments	1,013,935	2,004,945	2,004,945

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	203,166	9,621	-	-	(24,140)	188,647
Furniture and Equipment	194,526	98,779	-	-	(60,617)	232,688
Information and Communication Technology	29,537	3,972	-	-	(16,605)	16,904
Motor Vehicles	168,993	-	-	-	(23,251)	145,742
Leased Assets	51,967	126,374	-	-	(57,310)	121,031
Balance at 31 December 2022	648,189	238,746	-	-	(181,923)	705,012

	2022	2022	2022	2021	2021	2021
	Cost or	Accumulated	Net Book	Cost or	Accumulated	Net Book
	Valuation	Depreciation	Value	Valuation	Depreciation	Value
2021	\$	\$	\$	\$	\$	\$
Building Improvements	548,019	(359,373)	188,646	538,398	(335,232)	203,166
Furniture and Equipment	824,718	(592,337)	232,381	732,107	(537,581)	194,526
Information and Communication Technology	100,349	(83,187)	17,162	115,312	(85,775)	29,537
Motor Vehicles	232,516	(86,775)	145,741	232,516	(63,523)	168,993
Textbooks	-	-	-	-	-	-
Leased Assets	228,649	(107,567)	121,082	139,387	(87,420)	51,967
Balance at 31 December 2021	1,934,251	(1,229,239)	705,012	1,757,720	(1,109,531)	648,189

11. Accounts Payable

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	26,001	15,000	15,408
Accruals	16,310	20,000	24,607
Employee Entitlements - Salaries	391,208	360,000	356,998
Employee Entitlements - Leave Accrual	43,591	30,000	28,179
	<u>477,110</u>	<u>425,000</u>	<u>425,192</u>
Payables for Exchange Transactions	477,110	425,000	425,192
	<u>477,110</u>	<u>425,000</u>	<u>425,192</u>

The carrying value of payables approximates their fair value.

12. Revenue Received in Advance

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	143,670	143,670	113,670
Increase to the Provision During the Year	18,000	18,000	30,000
Provision at the End of the Year	<u>161,670</u>	<u>161,670</u>	<u>143,670</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Non current	161,670	161,670	143,670
	<u>161,670</u>	<u>161,670</u>	<u>143,670</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:

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	62,721	42,500	42,069
Later than One Year and no Later than Five Years	68,861	27,500	25,517
Future Finance Charges	(7,000)	(5,000)	(5,345)
	<u>124,582</u>	<u>65,000</u>	<u>62,241</u>
Represented by			
Finance lease liability - Current	58,203	40,000	38,410
Finance lease liability - Non current	66,379	25,000	23,831
	<u>124,582</u>	<u>65,000</u>	<u>62,241</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
5YA Star - Courtyard	339	-	(339)	-	-
5YA Base - Heatpumps	(6,010)	48,500	(38,347)	-	4,143
5YA Star - Wesley Gates	(12,064)	-	(12,064)	24,128	-
5YA Star - Bathroom	-	-	(28,044)	-	(28,044)
5YA Base - Playground	-	48,623	(48,623)	-	-
Totals	<u>(17,735)</u>	<u>97,123</u>	<u>(127,417)</u>	<u>24,128</u>	<u>(23,901)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	4,143
Funds Receivable from the Ministry of Education	28,044

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

	2022 Actual \$	2021 Actual \$
<i>Board Members</i> Remuneration	7,320	8,270
<i>Leadership Team</i> Remuneration Full-time equivalent members	921,703 8	852,009 7.8
Total key management personnel remuneration	929,023	860,279

There are 7 members of the Board excluding the Principal. The Board had held 8 full meetings of the Board in the year.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160 - 170	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	2	1
110 - 120	4	3
	6	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:

	2022 Actual	2021 Actual
Total	\$3,000	-
Number of People	1	-

19. Contingencies

In 2022 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. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides and support staff employed in 2022. The Ministry is in the process of determining the amount of the final wash up calculation for the year ended 31 December 2022 and the impact of the final calculation on the financial statements is unable to be determined at the date of reporting. The School has therefore not recognised this wash up in its financial statements. The wash up is expected to be completed in July 2023 (Contingent liabilities and assets at **31 December 2021**: 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 2022, a contingent liability for the school may exist.

20. Commitments

(a) Capital Commitments

As at 31 December 2022 the Board has entered into no contracts for capital works other than those in note 15.

(Capital commitments at 31 December 2021: Nil)

(b) Operating Commitments

As at 31 December 2022 the Board has entered into no operating commitments (2021: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

	2022	2022	2021
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Cash and Cash Equivalents	2,276,455	1,016,870	722,167
Receivables	611,849	480,000	666,950
Investments - Term Deposits	1,013,935	2,004,945	2,004,945
Total Financial assets measured at amortised cost	<u>3,902,239</u>	<u>3,501,815</u>	<u>3,394,062</u>

Financial liabilities measured at amortised cost

Payables	477,110	425,000	425,192
Finance Leases	124,582	65,000	62,241
Total Financial Liabilities Measured at Amortised Cost	<u>601,692</u>	<u>490,000</u>	<u>487,433</u>

22. Events After Balance Date

During February 2023 the North Island of New Zealand was struck by several extreme weather events which resulted in widespread flooding, road closures, slips, and prolonged power and water outages for many communities in the Northland, Auckland, Coromandel, Bay of Plenty, Gisborne and Hawkes Bay/Tairāwhiti regions.

While many schools were able to reopen soon after the extreme weather events, some schools have remained closed for a prolonged period.

The damage caused by extreme weather events in the Auckland region and the full financial impact has not yet been determined, but it is not expected to be significant to the school. The School continued to receive funding from the Ministry of Education, even while closed.

23. Comparatives

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

Independent Auditor's Report

To the readers of Central Auckland Specialist School's Financial statements For the year ended 31 December 2022

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 2022, 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 2022; 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 31 May 2023. 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 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 of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance, compliance with good employer requirements, 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 – ASD (Takiwātanga) Learners

School Name:	Central Auckland Specialist School	School Number:	840
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Strategic Aim	To be at the forefront of developing special education pedagogy and practice. Create and maintain quality learning environments which reflect our holistic view of student’s health and wellbeing
Annual Aim:	To increase staff (Teachers and therapists) knowledge and understanding around Autism, so that our ASD learners would be better supported to reach their potential. The target group of learners will make increased progress compared to the progress made in the previous year.

Target

The target group of learners will make increased progress compared to the progress made in the previous year.

This will be measured using a range of assessment tools including B Squared and Engage me profiles.

1. Provide extra support in target classes – increased input from Team Takiwatanga.
2. Team Takiwatanga to support class staff to implement signature practices through:
 - Class / individual visual timetables
 - Clear visible structures and routines
 - Sensory programmes
 - Engage Me programme.
 - Elements of SCERTS / TEACCH
3. Provide PD for staff.
 - What is Takiwatanga (Autism) and how Takiwatanga students learn?
 - Visual Structures and routines
 - Transitions
 - SCERTS
 - TEACCH

Baseline Data

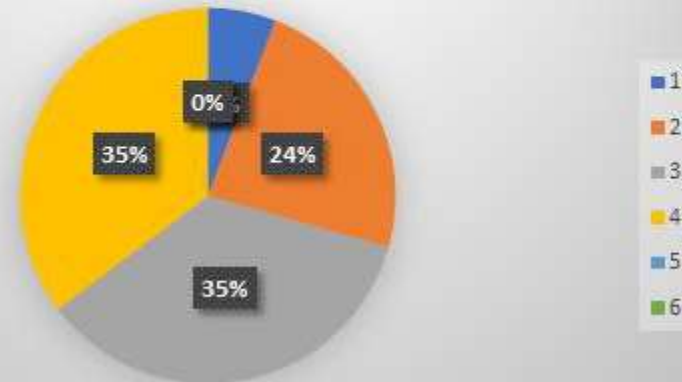
The chart shows us the distribution of students in the target group working at each level of the engagement steps for cognition and learning – Exploration.

Most students were working at levels 3 and 4 with a smaller number working at levels 1 and 2 at the end of 2021.

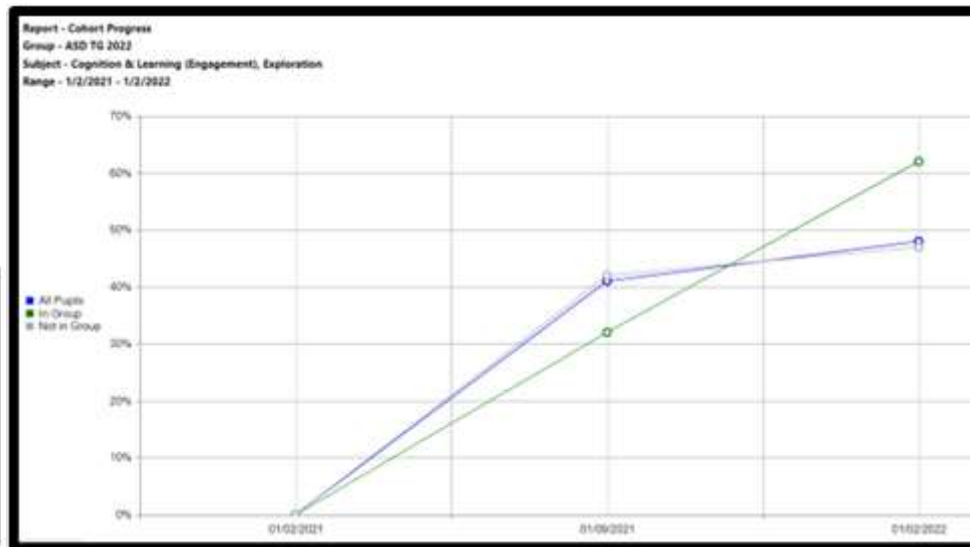
Students typically working at **level 3** may react to familiar objects or individuals; protest through facial expression; demonstrate brief interest in a familiar or preferred object.

Students working at **level 4** may anticipate routine activities; respond consistently to familiar activities, sounds, people; Explore a range of objects; use single words, symbols, or objects to convey meaning,

% of Students at each Engagement Level for Cognition and learning 2021



This graph shows that the average progress made by students within the engagement steps for cognition and learning – exploration, in the target group during 2021, was greater than the average of progress made by students across the school, that were not in the group.



What Happened?

Due to Covid disruptions, primarily staff sickness, postponement of Professional Development, some of the key target actions were not completed and classes were unable to be intensively supported as intended.

Target ASD Classes

Support for individual staff and classes was discussed and prioritised, when possible, at regular Leadership meetings.

Class A

This class was the focus group for intensive support during Term 2 with a series of meetings and action plans set, which were subsequently implemented by the therapy/ASD Team and Syndicate Leader.

- Teacher attended PD provided by Takiwatanga Team 'Understanding Autism', 'TEACCH' and 'Interactive Approaches'. External Engage Me Training (Term 3)
- Physical Structure of class planned and changed, with support of Takiwatanga team to better meet student's needs and TEACCH program.
- Targeted support to implement TEACCH Rotation – (Extra staff support provided to make and set up visuals/model/implement with all class staff and students)
- TEACCH activities developed to engage and motivate students based on their level and interest.
- Happiness Audit completed for hard to engage students.

Class B

Due to expected changes in class teacher part way through the year, this class was not prioritised for intensive support.

- Support was provided from the class therapists and ASD team at the start of the year to support the continued implementation of 'Engage Me' programme. Class teacher and LA's supported in class.
- Teacher attended PD provided by Takiwatanga Team 'Understanding Autism' and 'TEACCH' and Interactive Approaches.
- Support to develop meaningful and engaging TEACCH tasks activities.
- Takiwatanga development of the TEACCH Activity Library meant easy and increased access to student work tasks.

Class C

- Teacher attended PD provided by Takiwatanga Team 'Understanding Autism', 'TEACCH' and 'Interactive Approaches'.
- Physical Structure of class planned and changed, with support of Takiwatanga team leader to better meet student's needs.
- TEACCH activities developed to engage and motivate students based on their level and interest. Access to TEACCH Library.
- Therapy support to implement 'Engage me' programme for an individual student.

Class D

- Teacher attended PD provided by Takiwatanga team 'Understanding Autism', 'TEACCH' and 'Interactive Approaches'.
- Engage Me Training and support to implement via Therapy/ASD Team.
- Takiwatanga Team involved with support Term 4

Class E

Although in the action plan, this class was subsequently not prioritised for intensive support, with only one student in the class having Autism.

- The class Teacher attended all Takiwatanga PD sessions offered.
- Signature Practices PD

Class D

Intensive support was provided during Term 3 beginning with a meeting between Takiwanga Team and Class teacher/therapy team and action plan set to change the physical environment to better meet the needs of the students, provide opportunity for class teacher to visit other classes that were running a TEACCH programme. Support to implement improved visual structures and routines.

Follow up work was implemented by Takiwanga Team, AP and therapists.

- Teacher attended PD provided by Takiwanga Team 'Understanding Autism', 'TEACCH' and 'Interactive Approaches'. External Engage Me Training.

Schoolwide Takiwanga Support

Referral system has been developed in conjunction with the senior leadership Team. The case load is reviewed and updated at weekly leadership meetings. Support has been directly provided by the Takiwanga team where able, or through syndicate leaders and therapists supporting teachers.

Professional development was provided for all Learning Assistants in classes supporting learners with ASD during Teacher Only Days. The aim of this training was to give all support staff an overview of what Autism is and how best to support students in class.

A series of CASS Takiwanga PD sessions have been scripted and are on Team and have been presented to professional staff at PD sessions throughout the year. Team Takiwanga felt that online self-directed learning was not as valuable and the best part about any presentation is the discussion that goes alongside, where teachers can be supported to look at with a specific student in mind.

- Understanding Autism
- TEACCH
- SCERTS overview
- Visible structures and Routines
- Interactive Approaches (under the SCERTS umbrella): Engage Me, Intensive Interaction, Hanen, Lego Therapy, Talk about.

With follow up work and support sessions for staff.

- Sensory Regulation in the ASD Classroom.

TEACCH Library developed, which up and running with over 45 TEACCH Task boxes and folder tasks to borrow and use in class.

Takiwanga start up packs for new teachers have been planned and packaged to support the understanding of and implementation of visible structures and routines for students with ASD.

- Large Visual Timetable
- Staff -student, what and where board
- First-Then (Now-next-then boards)
- Visual Timer
- Lanyard Visuals
- Not Available symbols
- Choosing Board with high reinforcer items
- TEACCH booklet with example activity/ task box
- SCERTS communication checklist

- Sensory Checklist
- Autism friendly classroom checklist
-

Engage Me Training provided to key staff across the school. This will facilitate understanding of how to assess and improve learner engagement. Baseline data collected for some students.

Mahi Tahī documentation was revised for staff/parent meeting held during Term 2.

What Happened?

Earlier in the year B Squared, which is a UK company, redesigned their online reporting platform which removed many of the data analysis tools which made the viewing of progress relatively simple and straightforward. Looking at the new data that teachers had recorded in Term 3, we found that the new programme had removed student baselines - their starting point on the journey with b squared. Although these have been manually reentered, we cannot fully rely on the accuracy of the data. The changes also meant that it has been difficult to compare data across groups of students and make comparisons to previous years progress.

However, analysing the data collected we can say that:

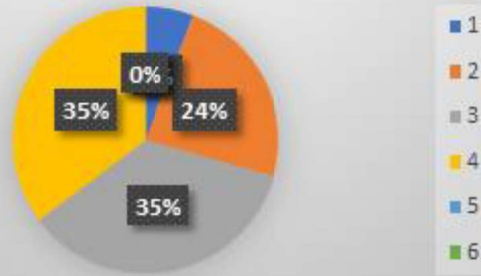
- Students within the target group, working on the Engagement steps for learning have made progress during 2023 in all areas, including Cognition and learning -Exploration and Persistence, Communication and Interaction - expressive and receptive language.
- The target student working on the progression steps has also made progress across all learning areas, including Literacy – Reading, writing and spoken language and Numeracy – number.
- Decrease in reported behaviour incidents for students in target classes.

Syndicate leaders and therapists report that across the school there is an increase in understanding and implementation of the CASS signature practices, notably visual structures and routines and TEACCH.

The number of classes across the school that are beginning to implement TEACCH strategies to support Takiwatanga students has increased during 2022 following PD.

The implementation of TEACCH strategies is reflected in teacher planning, with teachers organizing learning ‘rotations’ within their timetables across the day.

% of Students at each Engagement Level for Cognition and learning 2021



% of Student at each Engagement level for Cognition and learning 2022



The target group of students working on Engagement steps for their learning have all made progress during 2022. This progress has significantly changed the distribution of students working at each level.

- During 2021 we had only 35% of students on ES working at level 4, with none working at level 5 and above. We now have 50% learners working at level 4, with another 45% working at level 5 and above.
- The number of students working at level 3 and below is now only 5% compared to 65% in 2021.

Name of Group	Number in group	Number of students showing progress	Number of students showing no progress	Minimum % progress made within group	Maximum % progress made within group	Median % Progress across group
Cognition and Learning Exploration	16	16	0	9	168	38
Cognition and learning Persistence	15	15	0	6	147	75
Communication Receptive Language	14	14	0	5	172	49
Communication Expressive	14	12	0	7	131	56

All students working on Engagement steps for their learning have made progress.

The amount of progress achieved varied between students, with some making a small amount of progress within the level they were already working on, and other students making progress across 2 to 3 levels.

Progress is measured by students mastering small steps within a learning area at each level. Once a student has mastered 80% of the steps, they are marked as having achieved that level and automatically start progressing within the level above.

Although the differential between the minimum and maximum % progress, we can see from the distribution chart above the majority of students have moved up between levels.

Table showing the number of students making progress within and across levels.

Progress within level	Progress across 2 levels	Progress across 3 levels
6	4	4

Table showing 2022 variance progress for 3 classes receiving support.					
Class A 2 students made progress within a level. 4 students made progress across levels		Class B 2 students made progress within a level. 3 students made progress across levels		Class C 2 students made progress within a level. 3 students made progress across levels.	
Starting point	Ending point	Starting point	Ending point	Starting point	Ending point
45% of E.Step 6	76% of E.Step 6	31% of E.Step 5	58% of E.Step 5	62% of E.Step 4	70% of E.Step 6
34% of E.Step 4	74% of E.Step 4	14% of E.Step 4	42% of E.Step 4	64% of E.Step 4	73% of E.Step 4
60% of E.Step 5	100% of E.Step 6	65% of E.Step 3	10% of E.Step 4	0% of E.Step 5	0% of E.Step 5
27% of E.Step 2	65% of E.Step 6	42% of E.Step 3	53% of E.Step 3	25% of E.Step 4	34% of E.Step 4
75% of E.Step 3	26% of E.Step 4	42% of E.Step 4	65% of E.Step 4	60% of E.Step 4	69% of E.Step 4

From this we can see that there is a variance in the level of progress made by students in different supported classes.

The reasons for this variance could be attributed to several factors.

Not all classes received equal levels of support due to interruptions including Covid, staff absence and changes.

Progress made in the class that received the highest level of support was the greatest. This is likely to be the result of intensive support which resulted in an increase in use of and consistency in visible structures and routines, the implementation of TEACCH strategies and support with resourcing activities based upon student interest and developmental levels.

Staff and student attendance continued to be erratic during 2022 as Covid spread throughout the school.

Staff changes within class B impacted on the teaching and learning programmes for students at the end of term 2. The teacher in class C was new to the class and the class of students also had to change classes and site mid year, which would have greatly impacted on student programmes and levels of engagement.

Progression steps – Spoken Language

The target student working on the progression steps for his learning has made progress within all learning areas this year, with the most significant progress being within writing (which was also a schoolwide focus) and math.

Name of Group	Number in group	Number of students showing progress	Number of students showing no progress	Minimum progress made within group	Maximum progress made within group	Median Progress across group
Spoken Language	1	1	0	22	22	22
Reading	1	1	0	43	43	43
Writing	1	1	0	143	143	143
Math	1	1	0	134	134	134

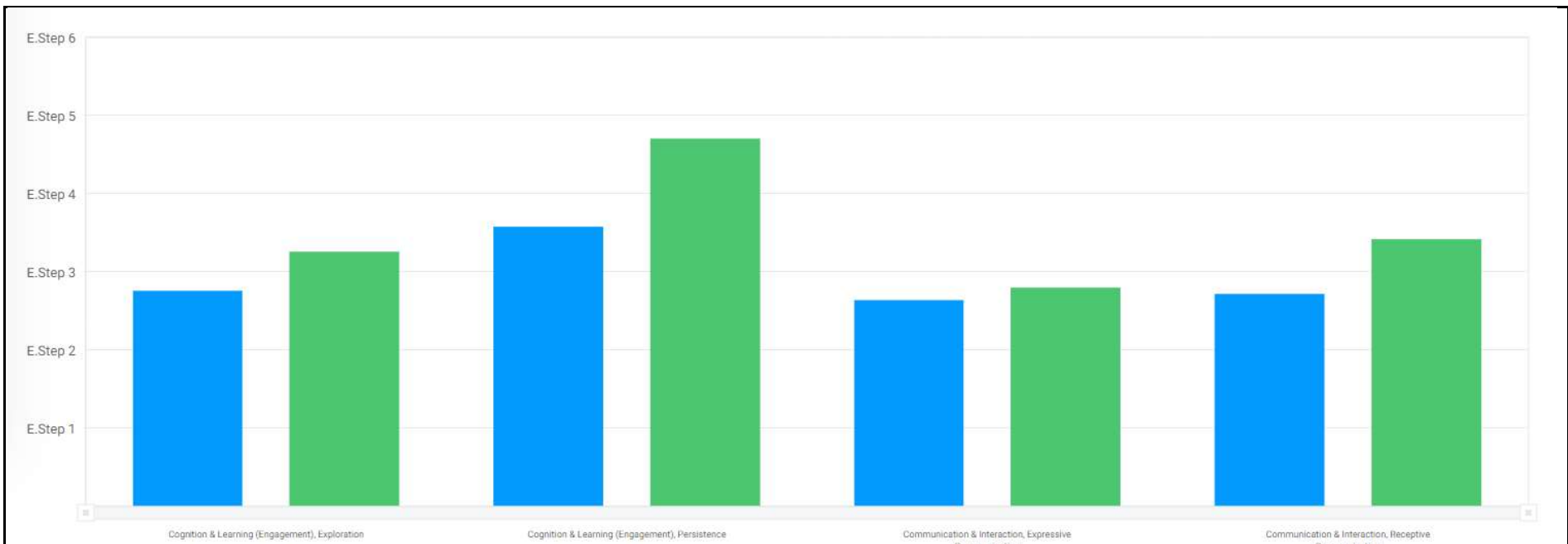
Case Study Class A

Class A received the greatest level of Takiwatanga support as outlined in key actions.

At the start of the year, this student was working at ES 2 for all learning areas. Their attention was limited to approximately 5 to 10 seconds in any teacher led activity or when exploring an object. They were unable to use a seat, come to the table to work or join in any group activities appropriately, upturning and casting tuff tray activities and resources regularly. They were unable to follow visual structures and routines within the classroom and had no reliable communication strategies other than expressing elevated emotions and physically controlling their immediate environment. Engagement in learning tasks was limited and behaviour incident reports were frequent.

Graph showing student progress between November 2021 and 2022 for Engagement steps. (blue 2021 green 2022)

Achievement has been made in all areas, with the most significant progress for cognition and learning – persistence and receptive communication skills.



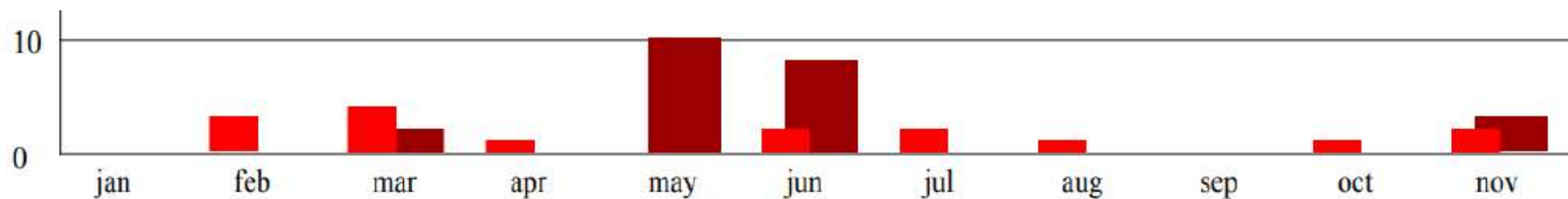
This table illustrates what level this student was baselined at during 2021 and the subsequent progress.

The student has made progress across levels in all areas.

Description	Status	E.Step 1	E.Step 2	E.Step 3	E.Step 4	E.Step 5
Cognition & Learning (Engagement), Exploration	26% of E.Step 4	2 May 2021	B 24 Aug 2021	31 Aug 2022	C 26%	42%
Cognition & Learning (Engagement), Persistence	71% of E.Step 5	2 May 2021	B 24 Aug 2021	24 Aug 2021	31 Aug 2022	C 71%
Communication & Interaction, Expressive Communication	79% of E.Step 3	2 May 2021	B 24 Aug 2021	C 79%	5%	6%
Communication & Interaction, Receptive Communication	42% of E.Step 4	2 May 2021	B 24 Aug 2021	31 Aug 2022	C 42%	12%

This student has made progress throughout the year, now working at ES 4 and 5 for cognition and learning and ES 3 and 4 for expressive and receptive language. This progress means that they are more settled and able to engage in directed learning activities and join peers for activities. They are able to engage for between 5 and 10 minutes in a variety of learning activities, such as mark making, building a tower or posting. They can now play independently for longer periods and will listen to and follow verbal and visual instructions from an adult.

The number of behaviour incident reports for this student, significantly reduced following the intensive support provided during term 2. However the data does also show that as we drew closer to the end of term the number of behaviour incidents begins to increase again. The reason for this increase will be looked into.



We believe that the increase in visual structures and routines developed in class as a result of increased support attributed to the level of progress this student was able to make. Research tells us that Takiwatanga students prefer predictable learning environments, where there is consistent use of visible structures and routines. Implementing TEACCH strategies and enacting the use of CASS signature practices provides students with information they need to know what they are doing, when and for how long, which reduces anxiety and allows engagement in learning.

Reasons for the variance

All students in the target group have made progress. We attribute this progress to the targeted support given to teachers and learners within the targeted groups, which led to a reported increase in staff confidence and capacity (reported by teachers, syndicate leaders and therapists), about understanding and planning for sensory and regulatory needs of students.

Increased understanding and use of TEACCH strategies across classes.

Teachers are seen using CASS signature practices more consistently, specifically the use of Visible structures and routines, which in turn reduces anxiety and overload for students with ASD enabling them to be in the learning zone more readily.

The variance in progress within the group can be attributed to a range of factors, including:

- Students (all students are different and no 2 can be compared reliably)
- Levels of support provided across classes targeted.
- Staff engagement in PD.
- Staff and student attendance.
- Staff and site changes.

Evaluation and Future actions

The fast-growing roll at CASS continues to bring new staff including Teachers, therapists and Learning assistants, many of which require training specific to understanding Autism / Takiwatanga. Continuing to provide the intense level of support that is most effective will become more difficult, so building greater staff capacity within the leadership and therapist and teaching teams will be key to getting the best outcomes for students at CASS. How we do that will require some careful planning, so that we can embed the best practices we have been working on.

The Takiwatanga team have been consolidating what the best practice baseline should be across the school and how we can best support new and existing staff to understand and implement consistently. The introduction of 'The Takiwatanga Box' for all new staff alongside the initial PD modules will support this.

The Engage Me and Interactive approaches PD was provided much later in the year than anticipated and highlighted a greater need across the school to further develop understanding and skills in this area.

Reviewing the data collected about behaviour across the school, we have noticed that the majority of reported incidents occur when there are gaps in the use of visible structures and routines and the provision of engaging activities. Therefore, if we work on ensuring that there is greater consistency in use of visual structures and routines, including transitions, we should see a fall in behaviour incidents across the school, not just targeted classes.

This will be a focus for 2023 and the 'Visible structure and routines checklist' created by the Takiwatanga team has been added to the start of year set up for all staff across the school.

Key actions to implement for 2023

- Ongoing PD and support for staff working with Takiwatanga students.
- Focus of providing PD on Interactive Approaches for all staff.
- Takiwatanga team to work collaboratively with behaviour coordinator regarding positive behaviour support.

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2022, Central Auckland Specialist School received Kiwisport funding of \$3142.12 (excluding GST).

The funding was spent on setting sport equipment for new classes. (swimming noodles, indoor rebounder, active fitness gym ball, Basketballs and soccerballs)



CENTRAL AUCKLAND SPECIALIST SCHOOL

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Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2022.

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

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



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	<i>promoting Te Ao Māori, including the new Māori histories curriculum and local curriculum.</i>
How have you enhanced the abilities of individual employees?	<i>At CASS employees have the opportunity to build and explore leadership opportunities in line with their interests and expertise. For example, the school has middle leadership roles for curriculum areas, to upskill staff in order to meet the needs of our students. All employees have access to training and professional development opportunities to support and grow the competency and confidence in their work.</i>
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