

CENTRAL AUCKLAND SPECIALIST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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
Helen Bayldon	Staff Representative	Elected	2025

Accountant / Service Provider: Shore Chartered Accountants Ltd

CENTRAL AUCKLAND SPECIALIST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Central Auckland Specialist School

Statement of Responsibility

For the year ended 31 December 2023

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 2023 fairly reflects the financial position and operations of the school.

The School's 2023 financial statements are authorised for issue by the Board.

Jody O'Connell

Full Name of Presiding Member

DocuSigned by:

Jody O'Connell

Signature of Presiding Member

24 June 2024

Date:

Trudi Brocas

Full Name of Principal

DocuSigned by:

Trudi Brocas

Signature of Principal

24 June 2024

Date:

Central Auckland Specialist School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	11,356,244	7,316,122	9,820,056
Locally Raised Funds	3	97,528	94,860	61,691
Interest		151,624	14,000	36,054
Gain on Sale of Property, Plant and Equipment		-	-	-
Total Revenue		11,605,396	7,424,982	9,917,801
Expense				
Learning Resources	4	9,438,550	6,292,479	8,198,827
Administration	5	392,374	436,357	411,056
Interest		7,461	-	5,551
Property	6	902,495	480,366	919,899
Loss on Disposal of Property, Plant and Equipment		12,741	-	-
Total Expense		10,753,621	7,209,202	9,535,333
Net Surplus / (Deficit) for the year		851,775	215,780	382,468
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		851,775	215,780	382,468

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		3,864,985	3,864,985	3,415,867
Total comprehensive revenue and expense for the year		851,775	215,780	382,468
Contributions from / (Distributions to) the Ministry of Education		-	-	-
Contribution - Furniture and Equipment Grant		66,259	-	66,650
Equity at 31 December		4,783,019	4,080,765	3,864,985
Accumulated comprehensive revenue and expense		4,783,019	4,080,765	3,864,985
Equity at 31 December		4,783,019	4,080,765	3,864,985

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	7	2,601,913	2,753,704	2,276,455
Accounts Receivable	8	1,532,893	430,000	611,849
GST Receivable		-	1,000	713
Prepayments		12,994	10,000	11,482
Investments	9	1,770,369	1,013,935	1,013,935
Funds Receivable for Capital Works Projects	15	29,314	-	28,044
		5,947,483	4,208,639	3,942,478
Current Liabilities				
GST Payable		111,503	-	-
Accounts Payable	11	624,543	470,000	477,110
Revenue Received in Advance	12	-	15,000	15,000
Provision for Cyclical Maintenance	13	7,425	-	-
Finance Lease Liability	14	60,479	60,000	58,203
Funds held for Capital Works Projects	15	731,873	-	4,143
		1,535,823	545,000	554,456
Working Capital Surplus/(Deficit)		4,411,660	3,663,639	3,388,022
Non-current Assets				
Property, Plant and Equipment	10	637,262	656,796	705,012
		637,262	656,796	705,012
Non-current Liabilities				
Provision for Cyclical Maintenance	13	164,820	179,670	161,670
Finance Lease Liability	14	101,083	60,000	66,379
		265,903	239,670	228,049
Net Assets		4,783,019	4,080,765	3,864,985
Equity		4,783,019	4,080,765	3,864,985

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		4,753,070	5,197,968	4,821,507
Locally Raised Funds		86,703	95,535	21,361
Goods and Services Tax (net)		112,373	(287)	(8,048)
Payments to Employees		(4,056,359)	(4,050,892)	(3,658,601)
Payments to Suppliers		(614,641)	(780,850)	(525,205)
Interest Paid		(7,461)	-	(5,551)
Interest Received		118,188	12,582	33,737
Net cash from/(to) Operating Activities		391,873	474,056	679,200
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(78,170)	(131,776)	(149,485)
Purchase of Investments		(756,434)	-	
Proceeds from Sale of Investments		-	-	991,010
Net cash from/(to) Investing Activities		(834,604)	(131,776)	841,525
Cash flows from Financing Activities				
Furniture and Equipment Grant		66,259	-	66,650
Finance Lease Payments		(24,528)	(24,582)	(26,921)
Funds Administered on Behalf of Other Parties		726,458	159,551	(6,166)
Net cash from/(to) Financing Activities		768,189	134,969	33,563
Net increase/(decrease) in cash and cash equivalents		325,458	477,249	1,554,288
Cash and cash equivalents at the beginning of the year	7	2,276,455	2,276,455	722,167
Cash and cash equivalents at the end of the year	7	2,601,913	2,753,704	2,276,455

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense and other notional items have been excluded.

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

Central Auckland Specialist School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 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 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 13. Future operating lease commitments are disclosed in note 20

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition**Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

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

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

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

d) Finance Lease Payments

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

e) Cash and Cash Equivalents

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

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The 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 material.

h) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	10–50 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. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in surplus or deficit.

The reversal of an impairment loss is recognised in surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

j) Accounts Payable

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

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned, by non teaching staff, but not yet taken at balance date.

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 fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned grants, should the School be unable to provide the services to which they relate.

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 Comprehensive 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 School carries out painting maintenance of the whole school over a 7 to 10 year period. The economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in surplus or deficit

p) 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.

r) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	5,277,550	4,954,446	4,626,329
Teachers' Salaries Grants	5,270,169	2,040,000	4,392,895
Use of Land and Buildings Grants	568,299	124,092	632,941
Other Government Grants	240,226	197,584	167,891
	<u>11,356,244</u>	<u>7,316,122</u>	<u>9,820,056</u>

The school has opted in to the donations scheme for this year. Total amount received was \$24,813.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Curriculum related Activities - Purchase of goods and services	50,571	58,340	23,070
Trading	46,957	36,520	38,621
	<u>97,528</u>	<u>94,860</u>	<u>61,691</u>
Expense			
	<u>-</u>	<u>-</u>	<u>-</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>97,528</u>	<u>94,860</u>	<u>61,691</u>

4. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	112,757	185,554	80,752
Information Technology Communication & Leases	61,823	84,503	7,699
Employee Benefits - ORRS Salaries	3,706,479	3,498,430	3,561,846
Employee Benefits - Salaries	5,290,598	2,252,000	4,320,094
Staff Development	72,209	72,000	46,513
Depreciation	194,684	199,992	181,923
	<u>9,438,550</u>	<u>6,292,479</u>	<u>8,198,827</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Audit Fees	9,588	9,590	9,310
Board Fees	5,715	8,040	7,320
Board Expenses	14,177	14,465	16,241
Communication	32,350	27,315	32,456
Consumables	33,073	36,380	24,924
Other	32,000	37,281	31,778
Employee Benefits - Salaries	239,309	270,998	264,836
Insurance	11,330	12,018	9,686
Service Providers, Contractors and Consultancy	14,832	20,270	14,505
	<u>392,374</u>	<u>436,357</u>	<u>411,056</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Caretaking and Cleaning Consumables	14,884	23,085	18,666
Consultancy and Contract Services	93,250	79,256	64,439
Cyclical Maintenance	18,000	18,000	18,000
Grounds	7,402	15,719	13,099
Heat, Light and Water	33,808	37,490	33,260
Motor Vehicles	27,961	11,655	6,770
Repairs and Maintenance	101,447	100,900	104,951
Use of Land and Buildings	568,299	124,092	632,941
Security	8,246	4,500	2,969
Employee Benefits - Salaries	29,198	65,669	24,804
	<u>902,495</u>	<u>480,366</u>	<u>919,899</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

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
		\$	
Bank Accounts	2,600,828	2,752,979	2,275,730
Petty Cash	1,085	725	725
Cash and cash equivalents for Statement of Cash Flows	<u>2,601,913</u>	<u>2,753,704</u>	<u>2,276,455</u>

Of the Cash and Cash Equivalents, \$731,873 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	12,873	50,000	50,675
Receivables from the Ministry of Education	979,920	-	135,650
Interest Receivable	42,018	10,000	8,582
Banking Staffing Underuse	27,593	-	45,938
Teacher Salaries Grant Receivable	470,489	370,000	371,004
	<u>1,532,893</u>	<u>430,000</u>	<u>611,849</u>
Receivables from Exchange Transactions	54,891	60,000	59,257
Receivables from Non-Exchange Transactions	1,478,002	370,000	552,592
	<u>1,532,893</u>	<u>430,000</u>	<u>611,849</u>

9. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,770,369	1,013,935	1,013,935
	<u>1,770,369</u>	<u>1,013,935</u>	<u>1,013,935</u>
Total Investments	<u>1,770,369</u>	<u>1,013,935</u>	<u>1,013,935</u>

10. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Building Improvements	188,646	5,480	(8,778)	-	(24,033)	161,315
Furniture and Equipment	232,381	32,783	(3,872)	-	(63,809)	197,483
Information and Communication Technology	17,162	39,905	-	-	(16,982)	40,085
Motor Vehicles	145,741	-	-	-	(23,251)	122,490
Leased Assets	121,082	61,508	(92)	-	(66,609)	115,889
Balance at 31 December 2023	<u>705,012</u>	<u>139,676</u>	<u>(12,742)</u>	<u>-</u>	<u>(194,684)</u>	<u>637,262</u>

	2023 Cost or Valuation	2023 Accumulated Depreciation	2023 Net Book Value	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	518,204	(356,889)	161,315	548,019	(359,373)	188,646
Furniture and Equipment	826,551	(629,068)	197,483	824,718	(592,337)	232,381
Information and Communication Technology	129,755	(89,670)	40,085	100,349	(83,187)	17,162
Motor Vehicles	232,516	(110,026)	122,490	232,516	(86,775)	145,741
Leased Assets	238,886	(122,997)	115,889	228,649	(107,567)	121,082
Balance at 31 December 2023	<u>1,945,912</u>	<u>(1,308,650)</u>	<u>637,262</u>	<u>1,934,251</u>	<u>(1,229,239)</u>	<u>705,012</u>

11.Accounts Payable

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Creditors	80,895	25,000	26,001
Accruals	16,888	15,000	16,310
Employee Entitlements - Salaries	491,661	390,000	391,208
Employee Entitlements - Leave Accrual	35,099	40,000	43,591
	<u>624,543</u>	<u>470,000</u>	<u>477,110</u>
Payables for Exchange Transactions	624,543	470,000	477,110
	<u>624,543</u>	<u>470,000</u>	<u>477,110</u>

The carrying value of payables approximates their fair value.

12.Revenue Received in Advance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other revenue in Advance	-	15,000	15,000
	<u>-</u>	<u>15,000</u>	<u>15,000</u>

13.Provision for Cyclical Maintenance

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	161,670	161,670	143,670
Increase to the Provision During the Year	10,575	18,000	18,000
Provision at the End of the Year	<u>172,245</u>	<u>179,670</u>	<u>161,670</u>
Cyclical Maintenance - Current	7,425	-	-
Cyclical Maintenance - Non current	164,820	179,670	161,670
	<u>172,245</u>	<u>179,670</u>	<u>161,670</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:

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	65,478	65,000	62,721
Later than One Year and no Later than Five Years	106,925	61,000	68,861
Future Finance Charges	(10,841)	(6,000)	(7,000)
	<u>161,562</u>	<u>120,000</u>	<u>124,582</u>
Represented by			
Finance lease liability - Current	60,479	60,000	58,203
Finance lease liability - Non current	101,083	60,000	66,379
	<u>161,562</u>	<u>120,000</u>	<u>124,582</u>

Independent Auditor's Report

To the readers of Central Auckland Specialist School's Financial statements For the year ended 31 December 2023

The Auditor-General is the auditor of Central Auckland Specialist 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 14, that comprise the statement of financial position as at 31 December 2023, 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 2023; 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 25 June 2024. 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.

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, statement 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



Target Action Plan & Analysis of Variance

Central Auckland Specialist School

Target Action Plan 2023 - Literacy

Actions

To introduce all Teachers and key Therapist to the key elements of a comprehensive balanced literacy programme.

To identify a group of professional staff who have a sound knowledge in the Literacy curriculum and implementation and practice in their own classroom.

To extend the Literacy focus group and fund teachers and staff from a range of classes to attend Jane Farrall PLD in April 2023 (Auckland location) and staff can then share expertise.

To offer additional support to new teachers and key therapists in literacy

To ensure that our CASS Signature practices are embedded in our framework for literacy instruction.

Target:

Information identified when analysing assessment data in December 2022

- We notice that when we have a year-long schoolwide focus on a particular curriculum area, we see increased progress in that area beyond that made in previous years. For example in 2022 the focus was comprehensive writing instruction and the shift in progress was in independent writing. In 2021 our focus and shift in progress was in student reading levels.
- We have introduced writing assessment moderation of our CASS writing assessment tool. Analysis of the data suggests that some teachers in particular those new to special education are still developing their confidence when supporting students to write independently and accurately identify the small steps of progress against our CASS Writing Scale. This is particularly evident with students require significant adaption for access to writing (physical challenges), when students are at very early communication stages or early engagement levels. The Leadership Team have identified that assessing student writing and the provision of comprehensive writing instruction needs to remain an area of special focus.
- Teachers have identified that the consistent use of teacher judgement when using our assessment tools is an area for development to better plan for their next steps in learning.

- Two guiding questions are: how we make sure that best practice is embedded in all CASS classrooms when the school-wide focus shifts to other areas? and how do we ensure that student progress continues to improve as they move through the school?

Two identified students from each of the following classes. **Literacy Target group**

- A student who is making expected or better progress
- Student who is making no or less than expected progress

Complex body group

- Oranga 2
- Waikowhai
- Star 7

Mixed class

- Dominion road 2
- Wesley Primary 1

Playbased learning

- May Rd 1
- Dominion Rd 3

Teacch based classroom

- Wesley Intermediate

Senior school

- Onehunga 2

**Action
Taken
2024**

- PLD for all Team Leaders, Teachers and specific Therapists on elements of a Comprehensive Literacy Programme.
- Teachers to formulate a literacy goal and share with their team leader and literacy focus group.
- Identify training and support needs for staff in target classes.
- One day literacy workshop for all new Teachers and Therapists
- Analysis of class timetables and planning to review literacy coverage in class.
- Teachers to carried out literacy assessments. This data was analysed.

SCERTS

Running Record

Bridge

Writing sample

- Additional support was provided to new teachers and teacher with students with complex bodies
- Review assessment data and compare to last year's data.

- 6 staff members attend the Jane Farrall and Sally Clendon 'Literacy for all intensive course – 26th to 30th June.
- Reviewed Planning and resources in Literacy across the school

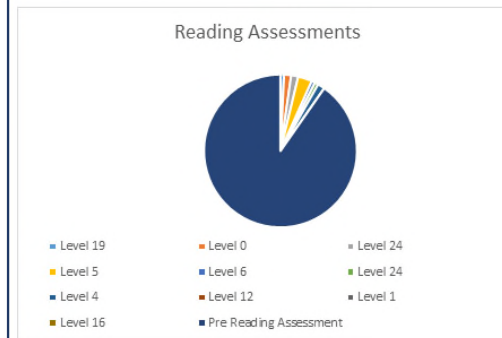
Baseline Data:

Writing assessment from 2022
(CASS writing sample assessment)



Running Record Levels

16 students eligible for this assessment in 2022



**Analysis
of Data****Comparison
2022 to
2023****Analysis of Data 2023****English Progressions Steps**

This year, 46 students are working on progression steps in English, covering English combined, Reading, Writing, and Spoken Language.

Our professional development in English has aimed at improving our teachers' understanding of appropriate literacy and writing assessments, along with writing moderation. The use of the CASS writing scale has been a key emphasis, providing valuable information and supporting teachers and therapists in teaching and assessing writing effectively and gives us comparative data to bsquared.

PS - English combined

Year group	2022	2023	Progress Fall/increase
All Pupils	0.13	0.26	13%
0-2	0	0	
3-6	0.05	0.23	18%
7-8	0.08	0.21	13%
9-13	0.25	0.37	12%
14-18	0.03	0.14	11%

Group	2022	2023	Progress Fall/increase
Whole school	0.13	0.26	13%
All Samoan students	0.02	0.51	49%
All Maori students	0.33	0.17	(16%)
Manulele	0	0	
Lit target group	0.11	0.63	52%

**Analysis
of Data****Comparison
2022 to
2023**

In comparing English results between 2022 and 2023, substantial progress is evident across various year groups and specific student demographics. Overall, the entire school has demonstrated commendable growth in English achievement, increasing from 0.13 to 0.26, marking a 13% improvement. Notably, the 3-6 year group exhibits the highest growth, with an 18% increase from 0.05 to 0.23. Among specific student populations, there is a noteworthy 49% progress among all Samoan students, contrasting with a 16% decline among all Maori students. The Lit target group has shown substantial improvement, boasting a remarkable 52% increase from 0.11 to 0.63. Upon closer examination of the Samoan student data, it is worth noting that six out of sixteen Samoan students are now working at Progression Level 4 or above, indicating significant strides in their learning journey. This suggests a transition to more conventional learning approaches, with expectations of continued positive progress. In contrast, the analysis of Maori students in Progression steps for English reveals a small data group, with only three students. Two of these students had their 2022 assessments reviewed, as discrepancies were identified following the completion of the 2023 assessments.

English Reading progress (whole school / Ethnic group)

Year group	2022	2023	Progress Fall/increase
All pupils	0.09	0.23	14%
0-2	0	0	
3-6	0.06	0.36	30%
7-8	0.03	0.39	36%
9-13	0.17	0.20	3%
14-18	0.01	0.15	14%

Group	2022	2023	Progress Fall/increase
Whole school	0.09	0.23	14%
All Samoan students	0.01	0.39	38%
All Maori students	0.32	0.10	(22%)
Manulele	n/a	0	
Lit target group	0.02	0.31	29%

**Analysis
of Data****Comparison
2022 to
2023**

In examining the school assessment results for English reading, the overall positive trend in performance from 2022 to 2023 is notable. The entire school shows a commendable 14% increase in reading scores, advancing from 0.09 to 0.23. Significant progress is evident in specific year groups, with the Years 3-6 leading with a substantial 30% improvement (0.06 to 0.36), and the 7-8 group demonstrating a noteworthy 36% increase (0.03 to 0.39). However, the 9-13 age group exhibits a modest 3% progress, and the 14-18 group shows a 14% improvement. Delving into specific student groups, all Samoan students have made impressive strides, with a notable 38% increase in reading scores (0.01 to 0.39). Conversely, all Māori students show a 22% decline. Notably, the analysis of Māori students is based on a small data set, warranting careful consideration when analysing. Additionally, as mentioned previously, two Māori students have undergone a review of their assessments, emphasizing the importance of ongoing accuracy in evaluating individual student progress.

English Writing progress

Year group	2022	2023	Progress Fall/increase
All Pupils	0.24	0.24	0% same progress as 2022
0-2	0	0	
3-6	0.08	0.22	14%
7-8	0.09	0.12	3%
9-13	0.46	0.35	(11%)
14-18	0.08	0.08	0%

Analysing the English writing progress data reveals varying trends across different year groups and student demographics. Overall, the entire school has maintained the same writing progress as in 2022, with scores remaining at 0.24. Among specific year groups, the years 3-6 category demonstrates a 14% improvement, increasing from 0.08 to 0.22. The 7-8 group exhibits a modest 3% progress, while the 9-13 group experiences an 11% decline, moving from 0.46 to 0.35. The 14-18 group shows no change, with writing scores remaining at 0.08.

Examining specific student groups, all Samoan students have made substantial progress, with a remarkable 47% increase in writing scores from 0.04 to 0.51. Conversely, all Maori students show no change, maintaining a writing score of 0.38. The Lit target group displays a significant 45% progress, advancing from 0.24 to 0.69.

**Analysis
of Data****Comparison
2022 to
2023**

Group	2022	2023	Progress Fall/increase
Whole school	0.24	0.24	0%
All Samoan students	0.04	0.51	47%
All Maori students	0.38	0.38	0%
Manulele	0	0	
Lit target group	0.24	0.69	45%

English spoken Language progress

Group	2022	2023	Progress Fall/increase
Whole school	0.07	0.30	23%
All Samoan students	0.01	0.68	67%
All Maori students	0.29	0.02	(27%)
Manulele	n/a	n/a	
Lit target group	0.16	0.90	74%

The analysis of English spoken language data in the school board report for New Zealand reflects significant progress across various year groups and student demographics. Overall, the entire school has shown an impressive 23% increase in spoken language proficiency, with scores rising from 0.07 to 0.30. Notable progress is observed in specific year groups, particularly in the 9-13 category, which demonstrates a remarkable 38% improvement, advancing from 0.14 to 0.52. The 14-18 group also exhibits a commendable 20% progress, increasing from 0 to 0.20.

When considering specific student groups, all Samoan students stand out with an exceptional 67% increase in spoken language proficiency, moving from 0.01 to 0.68. Conversely, all Maori students show a 27% decline, dropping from 0.29 to 0.02. The Lit target group displays remarkable progress, with a 74% increase in spoken language proficiency, from 0.16 to 0.90.

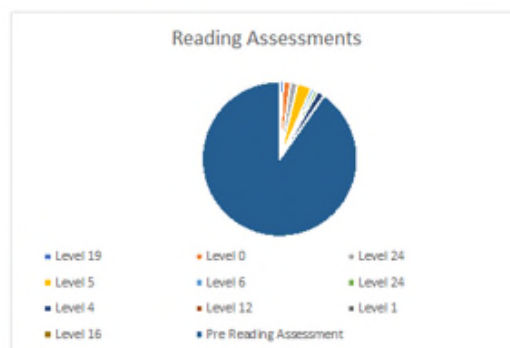
Running record results

Analysis of schoolwide data for Literacy 2023

Reading – Running record levels data comparison 2022 to 2023.

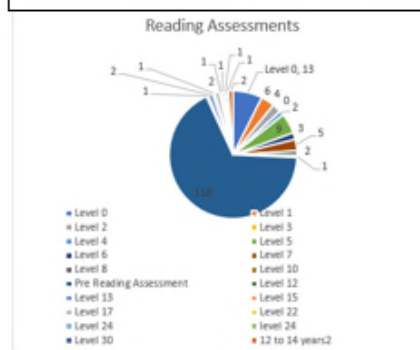
Running Record Levels

16 students eligible for this assessment in 2022



Running record levels.

57 students eligible for this assessment



There has been a significant shift in the number of students who have reached the level where it is appropriate to assess them using Running record assessment, 16 in 2022 compared to 57 in 2023.

10 students are now reading above a 6-year reading level and 5 students are reading at level 2 of the NZ curriculum reading levels standards.

This year we have 13 students at level 0, which means the teacher in consultation with their team leader has identified this students as demonstrating early reading skills that could be assessed using a running record.

There is a noticeable increasing in the different levels of our students in reading across CASS.

**Summary
Outcomes****Summary**

Our school has invested in professional development for teacher and therapists on writing and assessments and analysing writing samples. This is essential skills that can help our educators provide more targeted and effective instruction. Our school has placed a strong emphasis in understanding student's levels and planning appropriate next steps. The additional school wide professional development is helping teachers to tailor their class writing programme to meet each student's individual need. The literacy focus group is working alongside teachers who are new to CASS to upskill them in writing assessment tools and teaching a comprehensive literacy programme. Five students reduced their writing levels this year and upon further investigation we feel that the levels were not analysed and recorded correctly. Having the writing levels recorded on Etap is allowing us to check student progress and to monitor student's levels across the school and to follow up with teachers who have not completed or recorded writing assessment for each student. We continue to review student access to a 'writing tool' including a range of sensory items and adapted alphabet charts based on current research and best practice. This is allowing us to carry out assessments on very emergent learners and learners with complex body, where traditional tools are not easily accessed. We have created a school wide writing data wall to monitoring our students progress and run school wide writing moderation meetings.

The literacy focus group has continued to offer in-class support and professional development to teachers and therapists, which has no doubt helped to maintain the positive momentum of progress. We identified key teachers who can support the continued improvement of teaching and learning in literacy, and this should build capacity across the school to ensure that achievement levels continue to grow positively. These teachers have now formed a literacy focus group and attended the Literacy for All PLD weeklong course. All new teachers have a one-day intensive literacy PD.

We continue to monitor specific identified student's progress and identify any areas where further support may be needed. This will allow us to analysis individual progress in more detail. We will continue to offer professional development opportunities to teachers and consider implementing ongoing support structures such as mentoring and after school Thursday trainings. By continuing to prioritize and invest in literacy achievement, our school can ensure that students continue to make progress in this critical area. We will also use this assessment data to ensure we have appropriate reading resources to support the growing number of student learning at higher levels

Next Steps

- ❖ In 2024 we are trialling BSLA programme at CASS with a facilitator and 4 teachers taking part in the UC micro credential to be training in their Better Start Literacy programme to see if this would be valuable resource and structure for some of our learners.
- ❖ Continue to provide on going PLD around literacy planning and teaching.
- ❖ New teachers to have a one-day Literacy Intensive for new teachers and members of the leadership team.
- ❖ Review classroom timetables to ensure maximum learning time with an emphasis on Reading writing and maths ready for 2025 deadline for set hours.
- ❖ PLD for Dean around analysing student data and to use this information to have focusing learning conversation with the teachers in their team.

Kiwisport is a government funding initiative to support students' participation in organised sport. In 2023, Central Auckland Specialist School received Kiwisport funding of \$3509.05(excluding GST).

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

A handwritten signature in blue ink, appearing to read "Susan", is located in the upper right quadrant of the page.



CENTRAL AUCKLAND SPECIALIST SCHOOL

Tāmaki Makaurau Te Kura Motuhake

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 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 ensure all employees and applicants for employment are considered for positions according to their skills, qualifications, abilities, and aptitudes, without bias or discrimination. The school has an annual review in Term 2 that summarises the year's compliance. The principal is currently the EEO officer and promotes a commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development.</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>



CENTRAL AUCKLAND SPECIALIST SCHOOL

Tāmaki Makaurau Te Kura Motuhake

	<i>promoting Te Ao Māori, including the new Māori histories curriculum and local curriculum.</i>
How have you enhanced the abilities of individual employees?	<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 a 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