

OAKLYNN SPECIAL SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1397
Principal:	Louise Doyle
School Address:	20 Mayville Avenue, New Lynn, Auckland
School Postal Address:	20 Mayville Avenue, New Lynn, Auckland
School Phone:	09 827 4748
School Email:	office@oaklynn.school.nz

Members of the Board of Trustees

Name	How Position Gained	Position	Term Expires
Bobbie Chadderton	Elected	Staff Rep	Jun-22
Denish Kumar	Elected	Parent Rep	Jun-22
Karen Burns	Elected	Chairperson	Jun-22
Louise Doyle	Appointed	Principal	Current
Maria Schuster	Elected	Parent Rep	Jun-22
Troy Mckenzie	Co-opted	Parent Rep	Jun-22
Virginia Jones	Elected	Parent Rep	Jun-22

Service Provider:

Leading Edge Services (2017) Ltd, PO Box 20496, Glen Eden, Auckland

OAKLYNN SPECIAL SCHOOL

Annual Report - For the year ended 31 December 2020

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Oaklynn Special School

Statement of Responsibility

For the year ended 31 December 2020

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2020 fairly reflects the financial position and operations of the school.

The School's 2020 financial statements are authorised for issue by the Board.

KAREN BURNS

Full Name of Board Chairperson

LOUISE DOYLE

Full Name of Principal

K Burns

Signature of Board Chairperson

L Doyle

Signature of Principal

25/5/2021

Date:

25/05/21

Date:

Oaklynn Special School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	8,208,037	6,319,999	6,575,901
Locally Raised Funds	3	55,306	53,600	125,381
Interest income		15,933	15,000	20,722
		<u>8,279,276</u>	<u>6,388,599</u>	<u>6,722,004</u>
Expenses				
Locally Raised Funds	3	64,232	57,500	61,655
Learning Resources	4	6,320,268	5,240,074	5,307,563
Administration	5	325,857	309,988	304,144
Finance		5,218	7,019	7,017
Property	6	720,150	702,366	736,077
Depreciation	7	74,199	71,600	71,744
		<u>7,509,924</u>	<u>6,388,547</u>	<u>6,488,200</u>
Net Surplus / (Deficit) for the year		769,352	52	233,804
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u><u>769,352</u></u>	<u><u>52</u></u>	<u><u>233,804</u></u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.

Oaklynn Special School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2020

	Notes	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>1,308,738</u>	<u>1,308,738</u>	<u>1,069,919</u>
Total comprehensive revenue and expense for the year		769,352	52	233,804
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant		23,750	-	5,015
Equity at 31 December	22	<u>2,101,840</u>	<u>1,308,790</u>	<u>1,308,738</u>
Retained Earnings		2,101,840	1,308,790	1,308,738
Equity at 31 December		<u>2,101,840</u>	<u>1,308,790</u>	<u>1,308,738</u>

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

Oaklynn Special School

Statement of Financial Position

As at 31 December 2020

		2020	2020	2019
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,082,637	245,946	645,478
Accounts Receivable	9	522,874	325,927	325,927
GST Receivable		-	-	7,031
Prepayments		5,001	11,514	11,514
Investments	10	785,995	806,354	405,170
		<u>2,396,507</u>	<u>1,389,741</u>	<u>1,395,120</u>
Current Liabilities				
GST Payable		23,175	(7,031)	-
Accounts Payable	12	419,113	338,275	338,275
Revenue Received in Advance	13	-	5,694	5,694
Provision for Cyclical Maintenance	14	5,427	3,874	3,874
Painting Contract Liability - Current Portion	15	8,685	8,685	8,685
Finance Lease Liability - Current Portion	16	35,293	36,702	36,702
		<u>491,693</u>	<u>386,199</u>	<u>393,230</u>
Working Capital Surplus/(Deficit)		1,904,814	1,003,542	1,001,890
Non-current Assets				
Property, Plant and Equipment	11	280,559	387,560	389,163
		<u>280,559</u>	<u>387,560</u>	<u>389,163</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	51,955	48,797	48,797
Painting Contract Liability	15	2,147	6,528	6,528
Finance Lease Liability	16	29,429	26,987	26,987
		<u>83,531</u>	<u>82,312</u>	<u>82,312</u>
Net Assets		<u>2,101,840</u>	<u>1,308,790</u>	<u>1,308,738</u>
Equity	22	<u>2,101,840</u>	<u>1,308,790</u>	<u>1,308,738</u>

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

Oaklynn Special School

Statement of Cash Flows

For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		3,825,172	2,970,421	2,566,323
Locally Raised Funds		50,886	77,349	149,130
Goods and Services Tax (net)		30,206	(1,357)	(1,357)
Payments to Employees		(2,728,070)	(2,177,024)	(1,858,648)
Payments to Suppliers		(420,291)	(461,291)	(458,284)
Cyclical Maintenance Payments in the year		(5,005)	(5,840)	(5,310)
Interest Paid		(5,218)	(7,019)	(7,017)
Interest Received		15,498	15,694	21,416
Net cash from/(to) Operating Activities		763,178	410,933	406,253
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment		130,000	-	-
Purchase of Property Plant & Equipment		(52,379)	(100,342)	(75,173)
Purchase of Investments		(380,825)	(201,997)	(103,148)
Net cash from/(to) Investing Activities		(303,204)	(302,339)	(178,321)
Cash flows from Financing Activities				
Furniture and Equipment Grant		23,750	-	5,015
Finance Lease Payments		(42,184)	(11,579)	(38,490)
Painting contract payments		(4,381)	(3,736)	(3,736)
Net cash from/(to) Financing Activities		(22,815)	(15,315)	(37,211)
Net increase/(decrease) in cash and cash equivalents		437,159	93,279	190,721
Cash and cash equivalents at the beginning of the year	8	645,478	152,667	454,760
Cash and cash equivalents at the end of the year	8	1,082,637	245,946	645,478

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.

Oaklynn Special School

Notes to the Financial Statements

For the year ended 31 December 2020

1. Statement of Accounting Policies

a) Reporting Entity

Oaklynn Special 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 of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2020 to 31 December 2020 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

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

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

Other Grants

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

Grants for the use of land and buildings are also 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 Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses (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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3-5 years

k) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

l) 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.

m) Employee Entitlements*Short-term employee entitlements*

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

n) Revenue Received in Advance

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

o) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

p) Financial Instruments

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

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards.

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

q) Goods and Services Tax (GST)

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures

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

s) Services received in-kind

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

2. Government Grants

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational Grants	666,520	624,000	559,122
Teachers' Salaries Grants	3,783,935	2,994,989	3,383,783
Use of Land and Buildings Grants	530,349	533,526	566,154
Resource Teachers Learning and Behaviour Grants	2,208,219	1,937,108	1,808,890
Other MoE Grants	882,631	100,760	110,290
Other Government Grants	136,383	129,616	147,662
	<u>8,208,037</u>	<u>6,319,999</u>	<u>6,575,901</u>

The school has opted in to the donations scheme for this year. Total amount received was \$23,850.

Other MOE Grants total includes additional COVID-19 funding totalling \$320,150 for the year ended 31 December 2020.

3. Locally Raised Funds

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Revenue			
Donations	1,700	1,000	15,220
Activities	16,004	36,000	59,516
Fundraising	37,602	16,600	50,645
	<u>55,306</u>	<u>53,600</u>	<u>125,381</u>
Expenses			
Activities	57,094	52,500	48,486
Fundraising (Costs of Raising Funds)	7,138	5,000	13,169
	<u>64,232</u>	<u>57,500</u>	<u>61,655</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>(8,926)</u>	<u>(3,900)</u>	<u>63,726</u>

4. Learning Resources

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	106,573	128,830	118,892
Equipment Repairs	3,529	3,000	5,663
Employee Benefits - Salaries	6,186,837	5,074,198	5,151,817
Staff Development	23,329	34,046	31,191
	<u>6,320,268</u>	<u>5,240,074</u>	<u>5,307,563</u>

5. Administration

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fee	5,540	5,680	5,680
Board of Trustees Expenses	5,439	3,200	7,177
Communication	30,140	25,847	17,946
Consumables	26,914	32,000	30,816
Operating Lease	2,000	-	-
Other	50,400	49,429	59,130
Employee Benefits - Salaries	189,881	176,500	169,129
Insurance	3,143	2,500	1,966
Service Providers, Contractors and Consultancy	12,400	14,832	12,300
	325,857	309,988	304,144

6. Property

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	77,655	52,389	55,254
Cyclical Maintenance Provision	9,716	9,046	8,516
Grounds	310	3,500	980
Heat, Light and Water	14,680	20,500	19,468
Rates	244	205	205
Repairs and Maintenance	18,713	21,700	23,270
Use of Land and Buildings	530,349	533,526	566,154
Security	6,941	4,500	5,061
Employee Benefits - Salaries	61,542	57,000	57,169
	720,150	702,366	736,077

The use of land and buildings figure represents 8% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Depreciation

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Building Improvements - Crown	5,968	5,759	9,218
Furniture and Equipment	11,655	11,247	7,545
Information and Communication Technology	4,692	4,528	5,750
Motor Vehicles	10,785	10,407	9,457
Leased Assets	41,099	39,659	39,774
	74,199	71,600	71,744

8. Cash and Cash Equivalents

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash on Hand	100	100	100
Bank Current Account	982,479	207,994	206,342
Bank Call Account	-	37,852	37,852
Short-term Bank Deposits	100,058	-	401,184
Cash and cash equivalents for Statement of Cash Flows	1,082,637	245,946	645,478

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

9. Accounts Receivable

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Receivables	69,646	13,920	13,920
Interest Receivable	3,055	2,620	2,620
Banking Staffing Underuse	146,108	59,641	59,641
Teacher Salaries Grant Receivable	304,065	249,746	249,746
	522,874	325,927	325,927
Receivables from Exchange Transactions	72,701	16,540	16,540
Receivables from Non-Exchange Transactions	450,173	309,387	309,387
	522,874	325,927	325,927

10. Investments

The School's investment activities are classified as follows:

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Asset			
Short-term Bank Deposits	785,995	806,354	405,170
Total Investments	785,995	806,354	405,170

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2020						
Building Improvements	205,972	-	(119,708)	-	(5,968)	80,296
Furniture and Equipment	80,638	43,921	-	-	(11,655)	112,904
Information and Communication Technology	10,185	-	-	-	(4,692)	5,493
Motor Vehicles	31,069	-	-	-	(10,785)	20,284
Leased Assets	61,296	41,385	-	-	(41,099)	61,582
Balance at 31 December 2020	389,160	85,306	(119,708)	-	(74,199)	280,559

The net carrying value of equipment held under a finance lease is \$61,582 (2019: \$61,296)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Building Improvements	248,672	(168,376)	80,296
Furniture and Equipment	356,746	(243,842)	112,904
Information and Communication Technology	44,884	(39,392)	5,493
Motor Vehicles	137,229	(116,945)	20,284
Leased Assets	134,087	(72,506)	61,582
Balance at 31 December 2020	921,618	(641,061)	280,559

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	215,191				(9,218)	205,973
Furniture and Equipment	50,488	37,697			(7,545)	80,640
Information and Communication Technology	8,881	7,054			(5,750)	10,185
Motor Vehicles	10,100	30,426			(9,457)	31,069
Leased Assets	74,062	27,008			(39,774)	61,296
Balance at 31 December 2019	358,722	102,185	-	-	(71,744)	389,163

The net carrying value of equipment held under a finance lease is \$61,296 (2018: \$74,062)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	378,672	(172,700)	205,973
Furniture and Equipment	312,825	(232,187)	80,640
Information and Communication Technology	44,884	(34,699)	10,185
Motor Vehicles	137,229	(106,160)	31,069
Leased Assets	132,972	(71,676)	61,296
Balance at 31 December 2019	1,006,582	(617,422)	389,163

12. Accounts Payable

	2020 Actual	2020 Budget (Unaudited)	2019 Actual
	\$	\$	\$
Operating Creditors	41,715	27,778	27,778
Accruals	5,540	5,680	5,680
Employee Entitlements - Salaries	304,065	254,647	254,647
Employee Entitlements - Leave Accrual	67,793	50,170	50,170
	419,113	338,275	338,275
Payables for Exchange Transactions	419,113	338,275	338,275
	419,113	338,275	338,275

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	-	5,694	5,694
	-	5,694	5,694

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	52,671	52,671	49,465
Increase/ (decrease) to the Provision During the Year	5,051	-	3,206
Use of the Provision During the Year	(340)	-	-
Provision at the End of the Year	57,382	52,671	52,671
Cyclical Maintenance - Current	5,427	3,874	3,874
Cyclical Maintenance - Term	51,955	48,797	48,797
	57,382	52,671	52,671

15. Painting Contract Liability

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Current Liability	8,685	8,685	8,685
Non Current Liability	2,147	6,528	6,528
	10,832	15,213	15,213

In 2017 the Board signed an agreement with Programmed Maintenance Services Ltd (the contractor) for an agreed programme of work covering a seven year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2017, with regular maintenance in subsequent years. The agreement has an annual commitment of \$8,685. The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

16. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	39,526	36,702	40,954
Later than One Year and no Later than Five Years	31,711	26,987	28,517
	71,237	63,689	69,471

17. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

18. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	-	-
Full-time equivalent members	0.06	0.09
<i>Leadership Team</i>		
Remuneration	794,418	507,724
Full-time equivalent members	7	5
Total key management personnel remuneration	<u>794,418</u>	<u>507,724</u>
Total full-time equivalent personnel	<u>7.06</u>	<u>5.09</u>

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

Principal 1

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

	2020 Actual \$000	2019 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	160-170	150 - 160
Benefits and Other Emoluments	0-10	0 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100 - 110	4.00	4.00
110-120	2.00	0.00
	<u>6.00</u>	<u>4.00</u>

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

19. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2020	2019
	Actual	Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2020 (Contingent liabilities and assets at 31 December 2019: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. 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 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into no contract agreements for capital works.
(Capital commitments at 31 December 2019: \$nil)

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	1,082,637	245,946	645,478
Receivables	522,874	325,927	325,927
Investments - Term Deposits	785,995	806,354	405,170
Total Financial assets measured at amortised cost	<u>2,391,506</u>	<u>1,378,227</u>	<u>1,376,575</u>

Financial liabilities measured at amortised cost

Payables	419,113	338,275	338,275
Finance Leases	64,722	63,689	63,689
Painting Contract Liability	10,832	15,213	15,213
Total Financial Liabilities Measured at Amortised Cost	<u>494,667</u>	<u>417,177</u>	<u>417,177</u>

24. Events After Balance Date

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

25. Comparatives

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

Analysis of Variance - Monitoring of Oaklynn Annual Plan 2020

WHAT WE USUALLY DO throughout the year.

Guidelines re: monitoring progress for those with delegated responsibilities in School Plan areas.

1. Several staff within their area of practice, have an area of responsibility that has links with the School Planning.
2. These staff members have a collective responsibility to report progress to the Board of Trustees at each BOT meeting. (Twice a term)
3. The updates need to be entered in this document on the Thursday BEFORE the following dates as BOT documentation is shared with the BOT two working days prior to the BOT meeting.
4. Monitoring of progress is done by adding to this shared document regularly - each member adding their commentary in column 4. Please insert the date of the BOT meeting at the beginning of entry.
5. Comment on any of the following;
 - a. progress against targets in your action plan
 - b. along with details of **what** actions have been taken,
 - c. **how** others were engaged, and
 - d. any **outcomes / outputs / results** for other learners - students, staff, whānau or wider community.

Keep it simple - bullet points are sufficient.

NB: Please enter comments in a 'report writing' style - ie; 'this happened' rather than 'I did this', NB: Please write in a way so that individuals are not identifiable.

6. In column 3 the Principal will identify progress 'at a glance' with a colour coding system **not started yet** or **on track** or **issue**
7. At the end of the year an extra section will be added to include an end of year review on each area - **summary + now what. Thank you**

What we are going to do now after the disruptive impact of COVID 19

- We have not had the opportunity to address our work / plan as we would usually.
- We are aware that your area may have had either no action, some action, altered action - and **THAT'S OK!**
- This recording activity is not about getting bogged down with what we haven't done this year.
- It is about getting an idea of what we have done, what we've missed out on and what we might need to include in next year's plan.

Comment on any of the following;

- Any (if any) progress against targets in your action plan (if no action - just note "No action will recommend we defer to 2021")
- along with details of what actions have been taken,
- how others were engaged, and
- any outcomes / outputs / results for other learners - students, staff, whānau or wider community.
- Keep it simple - bullet points are sufficient.
- Please enter comments in a 'report writing' style - ie; 'this happened' rather than 'I did this'
- Please write in a way so that individuals are not identifiable.

Part A - Pedagogy

Maintenance and strengthening of Oaklynn models of practice:

- Engaged Learning - focus our work on the 4 elements of the model
- Transdisciplinary practice - focus on collaborative practice

	Goal / target	System to support sustain	Lead
1	<ul style="list-style-type: none"> ○ Independence through communication (Fundamentals of Learning) ○ All students will have a system / ability to communicate. <p>Appraisal</p>	<ul style="list-style-type: none"> - Class support meetings - Appraisal objectives - Use of skills framework - PLD from SLTs 	SR DPs
<p>What:</p> <ul style="list-style-type: none"> ● Class support meetings were scheduled for the year. In term one these were started with communication being a key area of discussion. However with the impact of COVID on the school year the original schedule had to be revised and further class support meetings did not go ahead. <p>So what:</p> <ul style="list-style-type: none"> ● Covid impacted on what we were wanting to do this year, we will like to continue this for 2021. <p>Now what:</p> <ul style="list-style-type: none"> ● This will be extended into 2021. 			
2	<ul style="list-style-type: none"> ● Strengthen Relationship approaches to learning (Intensive Interaction and Experience Sharing) across school. (staff as Responsive Adult) ○ Staff will shift one level in the Int Int / Ex Sh 'Skills Matrix' <p>Appraisal</p>	<ul style="list-style-type: none"> - Class support meetings - Appraisal objectives - Use of skills framework - Mark Barber PD - Own PLD Engage me 	KH PR
<p>Experience Sharing:</p> <p>What:</p> <ul style="list-style-type: none"> ● Teachers were able to identify their needs for support around Experience Sharing at the beginning of the year in the Classroom Support meetings. ● An individualised plan of support was then identified to meet the specific needs of each classroom considering the number of students with Experience sharing goals, the experience and knowledge of the support staff and the experience and knowledge of the teacher. ● The Experience Sharing lead Team developed a targeted plan to meet all these needs ● Assessments were done to new students and also to students transitioning to different settings. ● 'Engage Me' training at Oaklynn in November offered the background knowledge to our new teachers and also to the wider community With the assistance of 40 professionals from different parts of the country 			

So what:

- Two staff meetings which were planned to focus on Experience Sharing at Oaklynn had to be cancelled because of COVID. We will like to continue strengthening the Experience Sharing practice across the school in 2021.

Now what:

- To continue strengthening Experience Sharing practice across school.
- To train new staff, teachers and teacher aides
- To continue promoting the use of the Skill framework for Experience Sharing tool amongst the teachers and their team
- Experience sharing support team to offer video feedback sessions to teachers and their teams

Intensive Interaction

What:

- Intensive Interaction guidelines for implementation and development were designed and shared with teachers/professionals working with students within the I.I programme
- List of students to be placed within the I.I programme for 2020 shared with appropriate professionals
- Class support meetings - help to indicate and support needs/requirements for I.I practice in classrooms, with identified students
- Preparation for Mark Barbers 2020 visit - for P.D - in process before COVID hit in Term 1
- Intensive Interaction assessment documentation included within the B.A.P (Basic Assessment Pack) for teachers
- Within safe Alert levels, I.I support including: inducting new staff and supporting developing practitioners involved I.I coordinator (KH) undertaking:
 - (KH in)Observed and videoed I.I sessions for a number of students at Base including full written-up assessments (available/stored in applicable students Learning/PLP folder)
 - Coaching sessions for staff, working through videos taken of sessions and having them unpacked (with/by KH)
 - Small group training sessions

So what:

- Wider-school meetings (with Arohanui and Wilson) and in-house meetings paused, as well as in depth practice overall. I.I is a programme which requires close proximity - including being within the "moist breath zone" delineated as unsafe during COVID alert periods. For 2021 reintroduce both termly meeting opportunities - to continue the cultural uptake of I.I with ongoing assessment and support
- Concrete practical support was only available to happen once we were safely 'housed' back within (COVID) Alert Level 1

Now what:

- Continue to examine supporting with student behaviour through I.I support for students exhibiting anxiety/behaviour
- Look to wider Auckland P.D for 2021 - either by Mark Barber, or with his blessing and support by KH
- KH to work with Istvan (experienced I.I practitioner) to further develop supporting I.I paradigms for Oaklynn
- Further develop cultural uptake, strengthen and develop I.I assessment and community support for practitioners as identified within the Oaklynn school Intensive Interaction guidelines

	<ul style="list-style-type: none"> Wider-school meetings (with Arohanui and Wilson) and in-house meetings to continue as regular termly events for 2021 onwards Utilise I.I Skills Framework to help define and support I.I practitioners at different levels of expertise 	
3	<ul style="list-style-type: none"> Strengthen TEACCH practice across school. (management of class and resources) <ul style="list-style-type: none"> staff shift levels in Skills Framework Appraisal 	<ul style="list-style-type: none"> Class support meetings Appraisal objectives Use of skills framework Inhouse PLD
	<p>What:</p> <ul style="list-style-type: none"> Oaklynn has been aiming to implement TEACCH strategies across all classes. Teacher Standards goals for 2020 within Oaklynn's expectations included incorporation of the principles and techniques of structured 'TEACCH-ing'. This included class organisation and programmes to support student participation, engagement and learning. TEACCH strategies should also support the learning setting to ensure access to learning for all and to maximise the learners' physical, social, cultural and emotional safety. Teachers assessed themselves against the Skills framework developed at Oaklynn to establish their own appraisal goals and areas for improvement Teachers new to special needs or new to Autism classes have been inducted into the theory and implementation of the programme 1:1 in class, and during lockdown via Zoom meetings. <p>So what:</p> <ul style="list-style-type: none"> Two staff meetings which were planned to focus on implementing TEACCH at Oaklynn had to be cancelled because of COVID. We will like to continue strengthening the TEACCH practice across the school in 2021. Three teachers were working closely with us to improve their practice and to meet their appraisal goals. All of them were able to develop pedagogical content knowledge appropriate to the learners and learning areas during term three and four. Ongoing meetings and professional learning groups have not been run this year because of lockdowns. While zoom has been helpful, it has its limitations for the kind of practical demonstration and sharing of ideas which is so effective for developing TEACCH. <p>Now what:</p> <ul style="list-style-type: none"> More in depth training for teachers (especially new to Oaklynn) should continue in 2021. TEACCH assessment tools should be developed and adjusted to our students' needs. Regular evaluation of the TEACCH skills framework and class environments should take place in order to make sure TEACCH is embedded across the school. 	

PR
MMo
SMP

4	<ul style="list-style-type: none"> ● Establish and maintain Physical / Sensory programmes to support student needs (students as individuals) <ul style="list-style-type: none"> ○ Plans in place for each class to address physical and sensory needs 	<ul style="list-style-type: none"> - Class Support Meetings - Inhouse PLD 	SR / JC
<p>What:</p> <ul style="list-style-type: none"> ● To identify the physical and sensory support needed by students, the Class support meetings were the forum to establish the needs. However with the impact of covid on the school year the original schedule had to be revised and further class support meetings did not go ahead. There have been pockets of this work going on throughout the school. For example the PT's supporting a hydrotherapy programme and group physical programmes. We invested in purchasing a commercial treadmill that could cater for the needs of the senior school. Our LSC has looked into funding support for physical programming <p>So what:</p> <ul style="list-style-type: none"> ● Covid impacted on what we were wanting to do this year however the programmes that have occurred have been successful. It has also highlighted the increase of workload on the physiotherapy team. As a result we have looked to invest in another 1 FTE of physiotherapy. Our LSC is applying for Tu Manawa Active Aotearoa funding for support with a Playball programme for the Junior School and Halberg support for programmes for ALE support. <p>Now what:</p> <ul style="list-style-type: none"> ● We are currently recruiting for a physiotherapist for 2021. ● Programming/Needs of students will continue to be identified in regular class support meetings in 2021 ● Successful programmes such as hydrotherapy will have increased sessions for 2021 ● Awaiting to see if funding is granted for physical programmes for 2021. 			
5	<ul style="list-style-type: none"> ● Curriculum / Assessment development <ul style="list-style-type: none"> ○ Develop assessment tools and curriculum guides keeping a lens on culturally responsive practice? 	<ul style="list-style-type: none"> - i-CoL role - MOE / NZCER project 	SP
<p>What:</p> <p>We had anticipated working collaboratively on our inquiry but with the first lockdown that became impracticable, so it was decided that each member of the team would tackle an aspect of the overall inquiry. The titles are:</p> <ul style="list-style-type: none"> ● How do we create the best progressive and effective assessment framework for our junior students with ASD while making sure the fundamentals of learning are met? ● What do Oaklynn teachers and therapists need from a curriculum and assessment framework, and how can we structure it? ● How can we authentically and meaningfully capture student and whānau voice in a culturally responsive way in our curriculum at Oaklynn Special School? ● How do we plan flexible assessment processes enabling learners 16+ to demonstrate their understanding, knowledge and skills. 			

	<p>The circumstances of each member’s “bubble” were very different and have impacted on the process of inquiry. The Ministry of Education and NZCER are developing inclusive descriptors for students working within Level 1. 3 Oaklynn staff were involved in workshops to trial the descriptors and give feedback.</p> <p>So what: Each of the four inquiries has reached a different stage, and none have been conducted exactly as planned in February. Nevertheless, we believe that we have accomplished significant learning that can inform our work next year. I-COL roles have been rolled over to next year. With regard to the inclusive descriptors, our thoughts on the project so far are that these could be a useful assessment tool for our students (perhaps replacing P Level indicators) which would enable them to be assessed against the same scale, regardless of placement across NZ schools.</p> <p>Now what: The four inquiries are being written up either as powerpoints or as reports, and will be presented to SMT on 19th November. Some decisions will be made which will inform the direction the inquiries take next year. The Kōtuitui Kahui Ako has lifted expectations for reporting on the website for 2020. Only one of the four inquiries will be published on the website this year. We expect to be involved in the next phase of the NZCER project trials in 2021.</p>		
6	<ul style="list-style-type: none"> ● Investigate further ways to enhance student wellbeing <ul style="list-style-type: none"> ○ Staff will work with Cathie Johnson (NZCER researcher) on measuring wellbeing ○ Incorporate Science of Wellbeing into our practice - Kōtuitui Wellbeing project 	<ul style="list-style-type: none"> - Kōtuitui Wellbeing project - RTLB community inquiry - Other 	APs
	<p>What:</p> <ul style="list-style-type: none"> ● The AP’s have attended the RTLB’s series of lectures from Kathryn Berkett and have been reflecting on ways to bring this neuroscience to all of Oaklynn’s staff (including TA’s) in a sustainable ongoing way. ● The teacher only day workshop with Dr Stress was planned as a fun way to start introducing the science of wellbeing to the whole school. This has had excellent feedback from staff who are keen to know more. <p>We have worked closely with members of the Kōtuitui i and surveyed staff and our community around the impact of the Covid lockdown on wellbeing</p> <p>So what:</p> <ul style="list-style-type: none"> ● Utilising the Covid response TA hours we are trialing some PD workshops for some small groups of TA’s focussing on the importance of co regulation between staff and students for the wellbeing of all and how this affects student behaviour and attainment. ● Some data from the surveys was utilised during the second lockdown. <p>Now what:</p> <ul style="list-style-type: none"> ● Next year we will begin rolling out a series of PD on this topic for the whole school as well as making it available to other schools who 		

	<p>are enrolled through the Outreach service.</p> <ul style="list-style-type: none"> • We are going to write a document that ties all our curriculum and interventions to this neuroscience. • AP/Outreach Manager has joined the working party organised by the RTLBs that is inquiring into how we can support the spread of this information throughout the Central West cluster.
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Oaklynn Annual Plan Part B - Staff with Delegated Responsibilities (unit holders)	
1	<p>Associate Principals Term 1 SP as PL support</p> <p style="text-align: right;">Term 1 SP</p> <p>What: Support continues to be provided for:</p> <ul style="list-style-type: none"> • New teachers - specific procedures, programmes and pedagogies: TEACCH, Experience Sharing, risk assessments and other Oaklynn processes • Teachers' own goals: TEACCH, Experience Sharing, planning, engagement etc. <p>Teachers' own goals changed through the year due to the impact of Covid, and a change in the appraisal expectations meant the school adapted the appraisal process. Nevertheless, teachers identified goals with their DP and negotiated the kind of supports they wanted/needed from the AP.</p> <p>Because of lockdowns and restrictions on movements, face-to-face support has been impacted. Throughout the year support has been given through skype, after school meetings and in-class support.</p> <p>Unfortunately, collegial learning opportunities through Special Interest Group, Professional Learning Groups and other meetings have been severely limited.</p> <p>So what: All teachers report a shift in confidence, practice and student engagement. However, teachers have not had the opportunities to share practice, ideas and enthusiasm with colleagues as they normally would.</p> <p>Now what: Support for 2021 to be determined.</p>
2	<p>Inclusion Leaders :</p> <p>To continue to increase opportunities for Oaklynn students to be included as appropriate in host school life.</p> <p style="text-align: right;">MR, NL, GW, ML, EK, MMo, RT, DC</p>
	<p>What: (this report is written collectively with DPs JC and PR)</p> <ul style="list-style-type: none"> • Initial meeting happened on the third week of Term 1 to share the new Delegation Statement and Action Plan forms where explained and shared

	<ul style="list-style-type: none"> ● A meeting per term has been scheduled to share outcomes and get support from each other when facing challenges with host schools. ● Most Inclusion Leaders have a “key Inclusion Person” they meet regularly to assess the Inclusion needs and share upcoming school events ● Delegation Statement and Action Plan completed by all leaders with a record of task being updated regularly <p>So what:</p> <ul style="list-style-type: none"> ● Increasing Interest from Mainstream teachers and Management to gain more knowledge about working with SEN students and challenging behaviours ● Individualised Inclusion programmes have been designed and running in some of the Units ● All Satellite Classes using Common facilities to run specific classroom programmes; Cooking, swimming, PE ● Most of the units have been part of Lock Down practices of their host schools, some needs have been identified <p>Challenges</p> <ul style="list-style-type: none"> ● Ongoing Communication and regular meetings have been difficult in some of our settings for mainly three reasons <ul style="list-style-type: none"> - COVID and lock downs - The Change of Management in some schools and - The lack of time for staff members <p>Now what:</p> <ul style="list-style-type: none"> ● For our Inclusion leaders to continue building upon the partnership between Oaklynn and host schools. ● To be included in the email list of host school teachers so we are updated with what’s happening across our host schools ● To continue approaching management and teachers that are interested and open to be included in our inclusion programmes creating opportunities for Oaklynn students ● To start the year with presenting “who we are” to all staff with special mention to our students and they way of communicating ● To continue being open to support Mainstream teachers and management with consultation about strategies to support some of their learners 	
3	Transition Co-ordinator	BC
	<p>What:</p> <ul style="list-style-type: none"> ● Oaklynn has 9 learners transitioning out of school at the end of the year, they are all at OakTEC. ● A lot of preparation and organisation is involved in connecting families with Transition Coordinators, most of this work was done in Term 4 of 2019. ● Supported families in visiting different providers and supported learners at UNITEC interviews during the September/October holiday break. ● Supported two families in completing their application for Welfare Guardianship and shared resources for other families who were wanting to complete this themselves. ● Liaised with Mike Potter, CEO Disability Connect re transition at Oaklynn. 	

	<ul style="list-style-type: none"> ● Beginning to build connection/pathway with UNITEC via meeting with Dave Hicks (attended also by Kieron Hubrick) <p>So What:</p> <p>Throughout my time at Oaklynn TEC, I have had the opportunity to attend Transition Expos, seminars and visit each of the vocational and day services based in West Auckland. I have also had the opportunity to talk to, get to know and work with a number of Transition Coordinators from different agencies.</p> <p>Families often ask for recommendations on who I think would best suit their young person/family. Having spent time getting to know the Transition Coordinators and how they work, and of course having strong relationships with the learners and their whanau at Oaktec, I feel was able to support whanau in making decisions that felt right for them. Through visiting different vocational providers with our learners and their families, I am able to have open and honest conversations with them about the suitability of the service for their young person.</p> <p>Regular communication with external transition coordinators and whanau throughout the transition process is essential, and I have maintained this throughout the year, providing updates on how trials are going, checking in with coordinators on how the transition plan is progressing and relaying any concerns there may be. On occasion, transition coordinators have had some difficulty in getting in contact with families, and I have acted as a go-between to relay messages and keep track of what is happening for everyone.</p> <p>Now What:</p> <ul style="list-style-type: none"> ● Maintain communication and strengthen relationships with all involved ● Keep up to date and informed with changes within the system and options available to our learners, with a focus on post school options ● Continue to develop a transition booklet to share with whanau around the process (CASS shared a booklet they have produced for families, we have permission to personalise this to Oaklynn) ● Gather feedback from whanau on the transition process at Oaklynn (follow up from 2019 Inquiry) to review process and make improvements as necessary 	
4	Mentor Teacher	MMu
	<p>BOT Meeting: December 2020</p> <p>What:</p> <ul style="list-style-type: none"> ● The overview document 'Roles of support' very useful for expectations for Year 1 and 2 for BTs. Useful for both Mentor and BTs ● Highlighting of standards covered allows for clarity of focus on specific standards ● Document with links to docs in google drive or folders of evidence can easily be added to as the year progresses ● The regular meeting and documenting of meetings has been beneficial - this carried on during lockdown via Zoom ● Due to Lockdowns this cohort has had slightly less opportunity to be observed and observe other practice <p>So what:</p> <ul style="list-style-type: none"> ● Towards the end of year thoughts turned towards how do we ensure rigour and equity of experience - suggestion of BTs being observed 	

	<p>by a Senior Member of Staff to add to rigour of programme - not just being observed by mentor - this is happening.</p> <ul style="list-style-type: none"> ● Lesson Obs and Feedback from different people is important and valuable for the BTs as people pick up on different things ● Feedback from BTs - Mentor - BT relationship. Importance of having someone to turn to for advice. 'Helping me to recognise teaching standards in my own practice'. 'Supportive and approachable' 'suggesting strategies' 'helping to see when further support was needed', 'having a practical approach to helping me problem solve' ● Feedback from BTs on Oaklynn BT programme from BTs - A BT felt that the induction could be more useful if done in a day block rather than sessions in afternoons and after school - felt disjointed. Also pointing out the challenge at the very beginning of the BT journey - class and programme set up and timetabling - felt like there could be more support for staff around this. A BT felt that they would have liked more opportunities to observe elsewhere. The Mentor/BT relationship works really well particularly when the mentor is in the same location as the Beginning Teacher. <p>Now what:</p> <ul style="list-style-type: none"> ● Suggestion moving forward for this cohort of BTs that it would be beneficial for them to have a couple of opportunities next year to observe practice in other settings. Think about training opportunities too as some opportunities have been missed due to Lockdowns. ● Thoughts around the Induction process and how it can be best presented so it is not in lots of small chunks. ● Ensuring when a new mentor first starts that they feel equipped to do the most they can for BTs from the beginning ● Ongoing feedback for Mentors - what else could/should we they be doing/ What is most helpful for the BT... a catch up with the mentor during the year? ● Coaching skills are part of the skill set within mentoring although mentoring and coaching are different there are common threads and ways of working - training in this area for Mentors would be worth looking at at the beginning or prior to becoming a mentor. ● Important to bear in mind how useful it is to have a Mentor and BT on the same site - particularly in the first year. 	
5	Learning Support Coordinator	KG/EC
	<p>What:</p> <ul style="list-style-type: none"> ● 2020 was a difficult year for the LSC role to start for a number of reasons. To begin with the LSC needed to cover the Outreach Manager's maternity leave for the first term and then the first lockdown occurred before there was even a chance to properly carve out the role. There have also been difficulties in incorporating the LSC role into the specialist school setting as it's a role that has been designed for mainstream schools. <p>So what:</p> <ul style="list-style-type: none"> ● In Term 3 the The Outreach Manager/AP has attended LSC meetings with Oaklynn's LSC to help guide Oaklynn's involvement in any collaborative work as Oaklynn does not just fit with the CoL at a school level but also as a service provider through the Outreach service. ● The LSC has completed applications for sports equipment and facilitation funding for 2021. <p>Now what:</p> <ul style="list-style-type: none"> ● In 2020 we will incorporate the staffing of the LSC role into the Outreach team so that different team members can complete different aspects of the role. For example some of these tasks will be within Oaklynn and some will be out in the wider community. ● A focus for 2021 will be applying for ORS funding for Oaklynn students that more accurately reflects the needs of the students. For example we have a number of students who we believe should receive very high funding rather than just high funding. If we were able 	

	to change this then we could increase the schools staffing and resourcing significantly.	
6	Specialist Teacher Outreach Service	EC
	<p>What:</p> <ul style="list-style-type: none"> ● Role growth has remained solid this year - we are now supporting over 40 students in 17 different settings. To cope with this growth we have inducted two new members to the team. ● The team has received excellent feedback through our annual survey of our enrolled schools. Schools appreciate the depth of skills and expertise within the team and the flexibility around how the service works. The only comment for improvement was around how to maintain continuity of service during different levels of lockdown. <p>So what:</p> <ul style="list-style-type: none"> ● The service will be focussing on inculturating our new teachers into the team. Ensuring they have plenty of opportunity for professional development, coaching and peer mentoring to help grow their skills and knowledge and their confidence in these. We also recognise that going into multiple different schools a week can be challenging in terms of interpersonal skills so we will also be focusing on this area. ● Some of our more senior members have started providing mentoring and coaching to Oaklynn staff particularly at base school with our students with PMLD. ● Some team members have been researching neuroscience through a range of sources - particularly looking for how we use this information to support our students wellbeing in our specialist setting. <p>Now what:</p> <ul style="list-style-type: none"> ● Using the LSC funding we would like to take some time from particular team members to support specialist areas within Oaklynn such as ORS applications and Assistive Tech applications in an 'inreach' manner. ● We are working on putting our research into neuroscience into a series of presentations that can be used for staff in Oaklynn, in other schools and also for families. ● We will also need to think of ways of meeting school's needs during different levels of lockdown in case these happen again in the future. 	
7	Therapy Team Leader	SR
	<p>What:</p> <ul style="list-style-type: none"> ● We wanted to promote a stronger collaborative working practice between teachers and therapists. ● There were already small pockets of this happening with teachers and SLTs working together in planning of programming. ● A call back day at the being of the year for all professional staff was on collaborative practice and how it can be effective. ● With covid this year there was a lot of disruption and this impacted on how we were going to approach collaborative practice. ● The biggest impact was on the scheduling of checkpoint/TCD processes of approximately 70 students. In order to get all of these completed and to promote collaborative practice we looked at collaborative assessment of those 70 students between therapists and 	

	<p>teachers.</p> <ul style="list-style-type: none"> ● Documentation of the TCDs was created to record current skills, skills to develop and strategies/programmes to support. <p>So what:</p> <ul style="list-style-type: none"> ● Assessments across the three therapies were shared with the teachers creating a basic assessment pack. ● The starting point for collaborative assessment. Teachers and therapists came together to complete assessments which resulted in shared discussion of assessment findings. ● This resulted in more of a shared understanding between teachers and therapists on the current skills of the students. ● The TCD meeting entailed a more in depth discussion of the analysis of the assessment findings and more of a focus on setting goals and programming. ● With the collaborative agreement between teachers and therapists. Feedback I have received is that it was great to get a shared understanding of each professional's work demands. It was an opportunity to get to know each other a bit better in terms of their communication/work style ● The TCD meetings - feedback has been - ● - much more meaningful analysis of what the assessment findings mean for students with a more collaborative understanding of future goals. ● - One Teacher said it made the writing of the PLP easier as they pulled out the goals straight from the TCD meetings documentation ● This also identified the large workload on the PTs in the school and led to us creating a formula for PT FTE in the school. It highlighted that there is a need for another full time PT. <p>Now what:</p> <ul style="list-style-type: none"> ● I would like to survey both the teachers and therapists to see how they found the process which will help shape future directions for collaborative practice. ● We are currently recruiting for a full time PT. 	
8	TEACCH	MMo
	<p>What:</p> <ul style="list-style-type: none"> ● Oaklynn has been aiming to implement TEACCH strategies across all classes. ● As a special needs school, we aim to incorporate the principles and techniques of structured 'TEACCH-ing' within class organisation and programmes to support student participation, engagement and learning. ● Some teachers have required more support with TEACCH because they have been unfamiliar with the approach and are new to the special needs field. ● Some teachers chose to develop their understanding of TEACCH as their appraisal goals. ● We aim to create an environment which gives access to learning for all and maximise our learners' physical, social, cultural and emotional safety. 	

	<p>So what:</p> <ul style="list-style-type: none"> • With COVID this year, there was a lot of disruption and this impacted on how we were monitoring development of TEACCH in Oaklynn (our TEACCH-focused staff meetings were cancelled twice and some visits to different classes had to be cancelled). • Teachers were pleased with the regular observations and constructive feedback. This has helped them to develop their knowledge and skills needed to implement TEACCH approaches at their own pace and according to their needs. <p>Now what:</p> <ul style="list-style-type: none"> • Our next step for the TEACCH implementation across the school, should be to assess our students’ responses to it and create individualised goals for each of them. In order to support this, we need to create a formal TEACCH assessment tool. • Ongoing assessment should be in place to check whether students are making progress. • “Reflective practice requires the practitioner to collect evidence systematically to reflect upon the outcomes and to make decisions based on the evidence.” • Regular visits and observations are required across the school to maintain a high standard of TEACCH strategy for our students. • Training for our support staff is essential for TEACCH to be successful across Oaklynn. 	
9	Tātaiako	LDo
	<p>What:</p> <ul style="list-style-type: none"> • Māori content was set up on the shared drive for lockdown, waiata collaboratively recorded with other teachers and put on the school Youtube channel for sharing. • Support for staff (teachers, therapists, SMT) to access information, check te reo and tikanga continued to be available. • PD around Te Ara Whakamana framework for wellbeing. Discussions underway in regards to how the framework could fit our setting. • A number of staff completing He Papa Tikanga course through Te Whare Wananga o Aotearoa and many more staff are enrolling for next year. (Louise Doyle did this course and may like to share her highlights with you). • Greater autonomy and proficiency shown by staff to lead karakia and waiata. A non religious karakia timatanga used by senior classes has been adopted by staff to open hui. SMT have also selected a non religious karakia whakamutunga as well. • Development of resources by Manawhenua put on hold due to COVID. • Māori welcome for the start of senior prizegiving being worked on. <p>So what:</p> <p>Small amounts of progress schoolwide this year, with individuals making the most difference by taking on board what they were learning through their study and applying it. The big plans for implementing local content - kōrero pūrakau (stories), karakia, waiata... whatever they had in mind, was sadly interrupted by COVID, so still looking forward to that in the future. Te Ara Whakamana offers a big opportunity for refreshing and reviving kaupapa Māori across the whole school and embedding kōrero pūrakau about ngā ātua Māori (Māori gods) into wellbeing practice.</p> <p>Now what:</p> <p>Refreshing of kaupapa Māori school wide and building upon what is already being done: more waiata (school song has been recrafted and will</p>	

	be recorded for classes to learn), more use of karakia, more kōrero pūrakau (stories), more te reo and te reo resources, more staff studying kaupapa Māori, more embedding of tikanga and the Treaty principles in school documents, and more staff feeling confident to use te reo and tikanga in their daily practice. Hopefully new local resources from Te Kawerau a Maki will be ready to trial across the school at some stage. Finally, the group who has done Te Ara Whakamana training will look at ways to develop the framework for our Kura. Ngā mihi. :-)	
10	Attention Autism	LMac
	<p>What: Due to Covid our meetings were cancelled and we were unable to bring staff together for training and planning. When meeting slots were available there were other things more important that were given priority. I have had interest from several of my mainstream schools in some training too, which I have created a Google slides presentation for. Training that was planned for term 3 has been moved to next year. https://docs.google.com/presentation/d/17WGrQ9ctg_E_Lbt0JQOzwGl6rexPc_QTnXQN2CJuMao/edit?usp=sharing</p> <p>So what: Well being has quite rightly taken priority for teachers and students this year. Feedback tells us that the teachers that have been doing it, are repeating previous plans or taken it out of their programme.</p> <p>Now what: Looking forward we would need to push our goals for this year to next year. There are quite a few new teachers that could do with some training in AA. We will need to strategise what to do if Covid takes us into lockdown again, possibly a video of the training and zooming a meeting so they don't miss out on planning opportunities.</p>	

16th December 2020

Kiwisport is a Government funding initiative to support students participation in organised sport. In 2020 the school received total Kiwisport funding of \$3417.00 (excluding GST). The funding was spent on equipment to enhance students' participation. The number of students participating in organised sport was for 170 of the school roll.



Louise Doyle
Principal

Independent Auditor's Report

To the readers of Oaklynn Special School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Oaklynn Special School (the School). The Auditor-General has appointed me, Jason Stinchcombe, 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 17, that comprise the statement of financial position as at 31 December 2020, 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 2020; 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 May 2021. 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 Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

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



Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand