

# MANUREWA EAST SCHOOL

Annual Report - For the year ended 31 December 2022

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# Manurewa East School

## Statement of Responsibility

For the year ended 31 December 2022

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

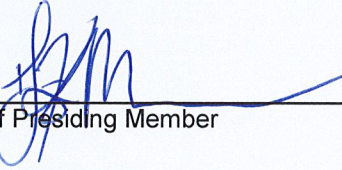
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2022 fairly reflects the financial position and operations of the school.

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

Susan Miller

Full Name of Presiding Member



Signature of Presiding Member

12/08/2024

Date:

Mary Takatoringa

Full Name of Principal



Signature of Principal

12/08/2024

Date:

# Manurewa East School

## Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>				
Government Grants	2	4,460,690	3,882,360	3,534,770
Locally Raised Funds	3	387,603	134,520	157,763
Interest Income		17,447	4,500	3,912
RTLB	4	3,769,688	3,695,495	3,531,823
<b>Total Revenue</b>		<b>8,635,428</b>	<b>7,716,875</b>	<b>7,228,268</b>
<b>Expenses</b>				
Locally Raised Funds	3	48,749	66,768	28,591
RTLB	4	3,769,688	3,695,495	3,531,823
Learning Resources	5	2,647,797	2,755,148	2,276,298
Administration	6	658,787	277,436	373,095
Finance		7,913	-	2,913
Property	7	854,858	834,300	805,954
Loss on Disposal of Property, Plant and Equipment		11,591	-	-
		<b>7,999,383</b>	<b>7,629,147</b>	<b>7,018,674</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>636,045</b>	<b>87,728</b>	<b>209,594</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>636,045</b>	<b>87,728</b>	<b>209,594</b>

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

# Manurewa East School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Equity at 1 January</b>		1,361,105	1,179,534	1,091,806
Total comprehensive revenue and expense for the year		636,045	87,728	209,594
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	59,705
<b>Equity at 31 December</b>		1,997,150	1,267,262	1,361,105
Accumulated comprehensive revenue and expense		1,997,150	1,267,262	1,361,105
Reserves		-	-	-
<b>Equity at 31 December</b>		1,997,150	1,267,262	1,361,105

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.

# Manurewa East School

## Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	1,259,740	864,262	1,294,492
Accounts Receivable	9	450,912	403,000	418,902
GST Receivable		16,092	15,000	17,048
Prepayments		1,287	2,000	2,035
Inventories	10	24,181	25,000	33,798
Investments	11	783,287	500,000	377,212
Funds Receivable for Capital Works Projects	17	145,550	-	116,178
		2,681,049	1,809,262	2,259,665
<b>Current Liabilities</b>				
Accounts Payable	13	757,225	462,500	475,523
Revenue Received in Advance	14	481	-	-
Provision for Cyclical Maintenance	15	43,713	40,000	-
Finance Lease Liability	16	45,057	40,000	16,335
Funds held for Capital Works Projects	17	202,952	100,000	220,305
Funds for Resource Teachers of Learning & Behaviour services	4	208,352	500,000	544,888
		1,257,780	1,142,500	1,257,051
<b>Working Capital Surplus/(Deficit)</b>		1,423,269	666,762	1,002,614
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	692,048	700,500	472,902
		692,048	700,500	472,902
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	68,003	65,000	88,316
Finance Lease Liability	16	50,164	35,000	26,095
		118,167	100,000	114,411
<b>Net Assets</b>		1,997,150	1,267,262	1,361,105
<b>Equity</b>		1,997,150	1,267,262	1,361,105

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

# Manurewa East School

## Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		1,853,548	1,647,564	1,316,811
Locally Raised Funds		388,843	143,215	149,068
Goods and Services Tax (net)		953	2,048	383
Funds Administered on Behalf of Resource Teachers of Learning and Behaviour Services		(352,781)	(111,145)	97,989
Payments to Employees		(593,173)	(586,143)	(672,665)
Payments to Suppliers		(620,773)	(1,426,965)	(568,071)
Interest Paid		(7,913)	-	(2,913)
Interest Received		12,900	1,500	5,023
Net cash from/(to) Operating Activities		681,604	(329,926)	325,625
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(11,591)	(5,086)	
Purchase of Property Plant & Equipment (and Intangibles)		(232,804)	-	(4,075)
Purchase of Investments		(406,075)	(122,788)	(3,934)
Net cash from/(to) Investing Activities		(650,470)	(127,874)	(8,009)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	59,705
Finance Lease Payments		(35,406)	27,570	(2,045)
Funds Administered for Capital Works		(30,480)		186,503
Net cash from/(to) Financing Activities		(65,886)	27,570	244,163
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(34,752)</b>	<b>(430,230)</b>	<b>561,779</b>
Cash and cash equivalents at the beginning of the year	8	1,294,492	1,294,492	732,713
<b>Cash and cash equivalents at the end of the year</b>	8	<b>1,259,740</b>	<b>864,262</b>	<b>1,294,492</b>

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.

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Manurewa East School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

##### b) Basis of Preparation

###### **Reporting Period**

The financial statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

###### **Basis of Preparation**

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

###### **Financial Reporting Standards Applied**

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

###### **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 15.

###### **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 12.

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### ***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 15. Future operating lease commitments are disclosed in note 21b.

#### ***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.



# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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) Inventories

Inventories are consumable items held for sale and comprised of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

#### h) 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.

#### i) 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:

Board Owned Buildings	10–100 years
Furniture and equipment	10–21 years
Information and communication technology	5–7 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### **j) Impairment of Property, Plant, and Equipment**

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

##### *Non cash generating assets*

Property, plant, and equipment 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.

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

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

#### **k) 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.

#### **l) Employee Entitlements**

##### *Short-term employee entitlements*

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

##### *Long-term employee entitlements*

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

#### **m) Revenue Received in Advance**

Revenue received in advance relates to revenue 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.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

#### **n) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense.

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

#### **o) Funds Held for Capital Works**

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Revenue and Expense.

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

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### **p) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Revenue and Expense. In instances where the school is determined to be the principal for providing the service related to the Shared Funds (such as the RTL B programme), all income and expenditure related to the provision of the service is recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **q) 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.

#### **r) Financial Instruments**

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

The School's financial liabilities comprise accounts payable and finance lease 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.

#### **s) 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.

#### **t) Budget Figures**

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

#### **u) Services Received In-kind**

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

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 2. Government Grants

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	1,853,548	1,647,564	1,297,903
Teachers' Salaries Grants	2,024,722	1,652,376	1,654,447
Use of Land and Buildings Grants	582,420	582,420	582,420
	<u>4,460,690</u>	<u>3,882,360</u>	<u>3,534,770</u>

The school has opted in to the donations scheme for this year. Total amount received was \$55,650.

#### 3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
<b>Revenue</b>			
Donations & Bequests	-	60,000	15,238
Curriculum related Activities - Purchase of goods and services	-	5,496	-
Trading	38,651	35,004	40,609
Fundraising & Community Grants	192,696	2,004	-
Other Revenue	156,256	32,016	101,916
	<u>387,603</u>	<u>134,520</u>	<u>157,763</u>
<b>Expenses</b>			
Extra Curricular Activities Costs	-	20,508	1,120
Trading	41,607	40,260	26,816
Fundraising and Community Grant Costs	-	996	-
Other Locally Raised Funds Expenditure	7,142	5,004	655
	<u>48,749</u>	<u>66,768</u>	<u>28,591</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>338,854</u>	<u>67,752</u>	<u>129,172</u>

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 4. RTLB Revenue and Expenses

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
<i>Revenue</i>			
Teachers' Salary Grant	3,244,332	3,203,140	3,203,140
Administration Grant	128,873	128,873	112,474
Learning Support Funding	205,738	205,738	201,704
Travel Grant	108,023	107,843	107,843
Other Revenue	21,598	14,013	4,651
	<u>3,708,564</u>	<u>3,659,607</u>	<u>3,629,812</u>
Revenue in Advance	61,124	35,888	(97,989)
	<u>3,769,688</u>	<u>3,695,495</u>	<u>3,531,823</u>
<i>Expenses</i>			
Employee Benefit - Salaries	3,323,022	3,203,140	3,203,140
Administration	173,574	241,498	112,354
Learning Support	197,432	202,038	128,838
Travel	39,135	-	37,407
Other Expenses	36,525	48,819	50,084
	<u>3,769,688</u>	<u>3,695,495</u>	<u>3,531,823</u>
Purchase of Assets	-	9,000	-
	<u>-</u>	<u>-</u>	<u>-</u>
Surplus/(Deficit) for the year - RTLB Service	-	-	-

During the year, surplus funds of \$275,410 was requested to be returned to the Ministry of Education under the RTLB service agreement. The funds were returned in 2023, and are included in Accounts Payable see Note 13.

#### 5. Learning Resources

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Curricular	147,651	545,256	11,398
Information and Communication Technology	3,941	7,500	-
Library Resources	276	2,004	-
Employee Benefits - Salaries	2,369,520	2,027,388	2,148,596
Staff Development	24,551	43,004	17,312
Depreciation	101,858	129,996	98,992
	<u>2,647,797</u>	<u>2,755,148</u>	<u>2,276,298</u>

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 6. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	6,056	6,060	5,880
Board Fees	3,205	5,496	3,260
Board Expenses	16,880	25,980	67,165
Communication	6,055	6,600	-
Consumables	21,527	26,100	23,804
Healthy Lunches	367,617	-	82,328
Other	21,296	34,196	51,749
Employee Benefits - Salaries	195,220	152,004	113,716
Insurance	4,267	5,004	7,603
Service Providers, Contractors and Consultancy	16,664	15,996	17,590
	<u>658,787</u>	<u>277,436</u>	<u>373,095</u>

#### 7. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	62,442	64,008	60,523
Cyclical Maintenance Provision	23,400	23,400	6,038
Grounds	13,868	11,000	5,310
Heat, Light and Water	37,236	38,136	32,378
Repairs and Maintenance	70,965	47,344	44,947
Use of Land and Buildings	582,420	582,420	582,420
Security	15,360	12,996	11,543
Employee Benefits - Salaries	49,167	54,996	62,795
	<u>854,858</u>	<u>834,300</u>	<u>805,954</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.

#### 8. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	1,159,740	764,262	1,194,492
Short-term Bank Deposits	100,000	100,000	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>1,259,740</u>	<u>864,262</u>	<u>1,294,492</u>

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

Of the \$1,259,740 Cash and Cash Equivalents, \$205,774 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 2023 on Crown owned school buildings.

Of the \$1,259,740 Cash and Cash Equivalents, \$167,041 is held by the School on behalf of the RTLB cluster. See note 4 for details of how the funding received for the cluster has been spent in the year.

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 9. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	7,936	-	8,695
Interest Receivable	4,547	3,000	-
Teacher Salaries Grant Receivable	438,429	400,000	410,207
	<u>450,912</u>	<u>403,000</u>	<u>418,902</u>
Receivables from Exchange Transactions	12,483	3,000	8,695
Receivables from Non-Exchange Transactions	438,429	400,000	410,207
	<u>450,912</u>	<u>403,000</u>	<u>418,902</u>

#### 10. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	9,423	10,000	16,114
School Uniforms	14,758	15,000	17,684
	<u>24,181</u>	<u>25,000</u>	<u>33,798</u>

#### 11. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	783,287	500,000	377,212
Total Investments	<u>783,287</u>	<u>500,000</u>	<u>377,212</u>

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Buildings	296,460	20,001	-	-	(8,373)	308,088
Furniture and Equipment	66,123	141,626	-	-	(24,173)	183,576
Information and Communication Technology	61,135	71,179	-	-	(25,063)	107,251
Motor Vehicles	5,971	2	-	-	(2,106)	3,867
Leased Assets	36,231	88,195	-	-	(41,200)	83,226
Library Resources	6,982	1	-	-	(943)	6,040
<b>Balance at 31 December 2022</b>	<b>472,902</b>	<b>321,004</b>	<b>-</b>	<b>-</b>	<b>(101,858)</b>	<b>692,048</b>

The net carrying value of equipment held under a finance lease is **\$83,266 (2021: \$36,231)**

The net carrying value of motor vehicles held under a finance lease is **\$3,865 (2021: \$5,971)**

	2022	2022	2022	2021	2021	2021
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	433,661	(125,573)	308,088	413,661	(117,201)	296,460
Furniture and Equipment	752,234	(568,658)	183,576	610,610	(544,487)	66,123
Information and Communication T	489,155	(381,904)	107,251	417,977	(356,842)	61,135
Motor Vehicles	21,057	(17,190)	3,867	21,057	(15,086)	5,971
Leased Assets	199,763	(116,537)	83,226	175,000	(138,769)	36,231
Library Resources	48,841	(42,801)	6,040	48,841	(41,859)	6,982
<b>Balance at 31 December</b>	<b>1,944,711</b>	<b>(1,252,663)</b>	<b>692,048</b>	<b>1,687,146</b>	<b>(1,214,244)</b>	<b>472,902</b>

#### 13. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	26,687	30,000	18,036
Accruals	4,056	20,000	30,649
Funds to be returned to Ministry of Education - RTLB	275,410	-	-
Employee Entitlements - Salaries	440,563	400,000	412,381
Employee Entitlements - Leave Accrual	10,509	12,500	14,457
	<b>757,225</b>	<b>462,500</b>	<b>475,523</b>
Payables for Exchange Transactions	757,225	462,500	475,523
	<b>757,225</b>	<b>462,500</b>	<b>475,523</b>

The carrying value of payables approximates their fair value.

During the year, surplus funds of \$275,410 was requested to be returned to the Ministry of Education under the RTLB service agreement. Refer to Note 4.



# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 14. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Funds for Resource Teachers of Learning and Behaviour Services (RTLB)	208,352	-	544,888
Other revenue in Advance	481	-	-
	<u>208,833</u>	<u>-</u>	<u>544,888</u>

During the year, surplus funds of \$275,410 were requested to be returned to the Ministry of Education under the RTLB service agreement. See also note 13 and note 4.

#### 15. Provision for Cyclical Maintenance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Provision at the Start of the Year	88,316	88,316	82,278
Increase to the Provision During the Year	23,400	16,684	6,038
Provision at the End of the Year	<u>111,716</u>	<u>105,000</u>	<u>88,316</u>
Cyclical Maintenance - Current	43,713	40,000	-
Cyclical Maintenance - Non current	68,003	65,000	88,316
	<u>111,716</u>	<u>105,000</u>	<u>88,316</u>

#### 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:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
No Later than One Year	51,564	40,000	16,335
Later than One Year and no Later than Five Years	53,864	35,000	26,095
Future Finance Charges	(10,207)	-	-
	<u>95,221</u>	<u>75,000</u>	<u>42,430</u>
<b>Represented by</b>			
Finance lease liability - Current	45,057	40,000	16,335
Finance lease liability - Non current	50,164	35,000	26,095
	<u>95,221</u>	<u>75,000</u>	<u>42,430</u>

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 9.

2022	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Building Replacement Project	17,330	-	-	(17,330)	-
Flood Damage - Girls Bathroom Remediation	23	388	(720)	309	-
New Kitchen	(116,178)	-	(29,372)	-	(145,550)
Security Upgrade	10,099	-	-	-	10,099
Outdoor Sports Canopy	192,853	-	-	-	192,853
<b>Totals</b>	<b>104,127</b>	<b>388</b>	<b>(30,092)</b>	<b>(17,021)</b>	<b>57,402</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	202,952
Funds Receivable from the Ministry of Education	(145,550)

2021	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
	\$	\$	\$	\$	\$
Building Replacement Project	17,330	-	-	-	17,330
Flood Damage - Girls Bathroom Remediation	-	20,208	20,185	-	23
New Kitchen	-	-	116,178	-	(116,178)
Spouting D4	(31,542)	31,542	-	-	-
Security Upgrade	19,246	3,874	13,021	-	10,099
Office Upgrade	717	-	-	717	-
Drainage Project (2020)	44,358	-	-	44,358	-
Drinking Fountains	(26,688)	26,688	-	-	-
Outdoor Sports Canopy	-	193,853	1,000	-	192,853
Wall Fencing	(12,750)	12,750	-	-	-
<b>Totals</b>	<b>10,671</b>	<b>288,915</b>	<b>150,384</b>	<b>45,075</b>	<b>104,127</b>

#### Represented by:

Funds Held on Behalf of the Ministry of Education	220,305
Funds Receivable from the Ministry of Education	(116,178)

#### 18. 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.

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 19. Remuneration

##### Key management personnel compensation

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

	<b>2022 Actual \$</b>	<b>2021 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,205	3,260
 <i>Leadership Team</i>		
Remuneration	413,413	402,384
Full-time equivalent members	3	3
 Total key management personnel remuneration	416,618	405,644

There are 5 members of the Board excluding the Principal. The Board had held 7 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

##### Principal 1

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

	<b>2022 Actual \$000</b>	<b>2021 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	170 180
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

##### Other Employees

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

<b>Remuneration \$000</b>	<b>2022 FTE Number</b>	<b>2021 FTE Number</b>
100 - 110	4.00	4.00
110 - 120	2.00	1.00
	6.00	5.00

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

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 20. Compensation and Other Benefits Upon Leaving

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

	2022 Actual	2021 Actual
Total	-	\$42,800
Number of People	-	1

#### 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2022 (Contingent liabilities and assets at 31 December 2021: nil).

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

#### 22. Commitments

##### (a) Capital Commitments

As at 31 December 2022 the Board has not entered into contract agreements for capital works.

(Capital commitments at 31 December 2021: \$Nil)

##### (b) Operating Commitments

As at 31 December 2022 the Board has not entered into any new contracts

# Manurewa East School

## Notes to the Financial Statements

### For the year ended 31 December 2022

#### 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

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	1,259,740	864,262	1,294,492
Receivables	450,912	403,000	418,902
Investments - Term Deposits	783,287	500,000	377,212
Total Financial assets measured at amortised cost	<u>2,493,939</u>	<u>1,767,262</u>	<u>2,090,606</u>

##### Financial liabilities measured at amortised cost

Payables	757,225	462,500	475,523
Finance Leases	95,221	75,000	42,430
Total Financial Liabilities Measured at Amortised Cost	<u>852,446</u>	<u>537,500</u>	<u>517,953</u>

#### 24. Events After Balance Date

##### Subsequent events – extreme weather events

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

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

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

#### 25. Comparatives

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

## Independent Auditor's Report

### To the Readers of Manurewa East School's Financial Statements

For the Year Ended 31 December 2022

The Auditor-General is the auditor of Manurewa East School (the School). The Auditor-General has appointed me, Bonita Swanepoel, using the staff and resources of William Buck Audit (NZ) Limited, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2022, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 15 August 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.

#### Emphasis of matter – Failure to meet statutory reporting deadline

Without modifying our opinion, we draw attention to the fact that the Board did not comply with section 137(1) of the Education and Training Act 2020, which requires the Board to provide its audited financial statements to the Ministry of Education by 31 May 2023.

### **Basis for our opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report. We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020, arise from section 87 of the Education Act 1989.

### **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Kiwisport Report, Statement of Compliance with Employment Policy, Members of the Board of Trustees and Analyses of Variance, 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 the School.



**Bonita Swanepoel**  
**William Buck Audit (NZ) Limited**  
On behalf of the Auditor-General  
Auckland, New Zealand



# **Manurewa East School**

**Report of Variance**

**2022**

# Manurewa East School

## Reading

8641	Well Below Standard	Below Standard	At Standard	Above Standard		Well Below Standard	Below Standard	At Standard	Above Standard
<b>Y0</b>			100% (7)		<b>African/African Origins</b>				
<b>Y1</b>	4% (1)	38% (10)	58% (15)		Cook Isl Maori	61% (11)	11% (2)	28% (5)	
<b>Y2</b>	65% (13)	20% (4)	15% (3)		Fijian		100% (1)		
<b>Y3</b>	46% (11)	38% (9)	13% (3)	4% (1)	Filipino		100% (1)		
<b>Y4</b>	44% (16)	25% (9)	6% (2)	25% (9)	Indian	20% (1)	60% (3)		20% (1)
<b>Y5</b>	60% (9)	13% (2)	20% (3)	7% (1)	<b>Khmer/Kampuchean/Cambodian</b>		50% (1)	50% (1)	
<b>Y6</b>			100% (1)		Middle East	25% (1)	75% (3)		
<b>Y7</b>					NZ European	60% (6)	20% (2)	20% (2)	
<b>Y8</b>					NZ Maori	42% (22)	23% (12)	26% (14)	9% (5)
<b>Totals</b>	38.8% 50	26.4% 34	26.4% 34	8.5% 11	Niue	50% (1)	50% (1)		
					Other Asian	50% (1)		50% (1)	
					<b>Other Pacific Isl Group</b>			50% (1)	50% (1)
					Samoan	20% (3)	20% (3)	47% (7)	13% (2)
					Tongan	31% (4)	31% (4)	23% (3)	15% (2)
					<b>Vietnamese</b>		100% (1)		
					<b>Totals</b>	38.8% 50	26.4% 34	26.4% 34	8.5% 11

8641	Well Below Standard	Below Standard	At Standard	Above Standard
<b>Female</b>	30% (18)	30% (18)	28% (17)	12% (7)
<b>Male</b>	46% (32)	23% (16)	25% (17)	6% (4)
<b>Totals</b>	38.8% 50	26.4% 34	26.4% 34	8.5% 11

# Manurewa East School

## Writing

8642	Well Below Standard	Below Standard	At Standard	Above Standard		Well Below Standard	Below Standard	At Standard	Above Standard
<b>Y0</b>			100% (6)		<b>African/African Origins</b>				
<b>Y1</b>		47% (9)	53% (10)		<b>Cook Isl Maori</b>	56% (9)	19% (3)	25% (4)	
<b>Y2</b>	55% (11)	35% (7)	10% (2)		<b>Fijian</b>		100% (1)		
<b>Y3</b>	58% (14)	25% (6)	13% (3)	4% (1)	<b>Filipino</b>		100% (1)		
<b>Y4</b>	42% (15)	39% (14)	14% (5)	6% (2)	<b>Indian</b>	40% (2)	20% (1)	20% (1)	20% (1)
<b>Y5</b>	60% (9)	33% (5)	7% (1)		<b>Khmer/Kampuchean/Cambodian</b>		100% (1)		
<b>Y6</b>			100% (1)		<b>Middle East</b>	25% (1)	50% (2)	25% (1)	
<b>Y7</b>					<b>NZ European</b>	60% (6)	20% (2)	20% (2)	
<b>Y8</b>					<b>NZ Maori</b>	42% (21)	36% (18)	20% (10)	2% (1)
<b>Totals</b>	40.5% 49	33.9% 41	23.1% 28	2.5% 3	<b>Niue</b>	50% (1)	50% (1)		
					<b>Other Asian</b>	50% (1)	50% (1)		
					<b>Other Pacific Isl Group</b>			100% (2)	
					<b>Samoan</b>	31% (4)	38% (5)	31% (4)	
					<b>Tongan</b>	31% (4)	31% (4)	31% (4)	8% (1)
					<b>Vietnamese</b>		100% (1)		
					<b>Totals</b>	40.5% 49	33.9% 41	23.1% 28	2.5% 3

8642	Well Below Standard	Below Standard	At Standard	Above Standard
<b>Female</b>	29% (17)	41% (24)	26% (15)	3% (2)
<b>Male</b>	51% (32)	27% (17)	21% (13)	2% (1)
<b>Totals</b>	40.5% 49	33.9% 41	23.1% 28	2.5% 3

# Manurewa East School

## Mathematics

8643	Well Below Standard	Below Standard	At Standard	Above Standard		Well Below Standard	Below Standard	At Standard	Above Standard
<b>Y0</b>			100% (6)		<b>African/African Origins</b>				
<b>Y1</b>		16% (3)	84% (16)		<b>Cook Isl Maori</b>	56% (9)	25% (4)	19% (3)	
<b>Y2</b>	60% (12)	35% (7)	5% (1)		<b>Fijian</b>			100% (1)	
<b>Y3</b>	46% (11)	38% (9)	13% (3)	4% (1)	<b>Filipino</b>			100% (1)	
<b>Y4</b>	36% (13)	44% (16)	19% (7)		<b>Indian</b>		60% (3)	20% (1)	20% (1)
<b>Y5</b>	60% (9)	40% (6)			<b>Khmer/Kampuchean/Cambodian</b>		100% (1)		
<b>Y6</b>		100% (1)			<b>Middle East</b>	25% (1)	50% (2)	25% (1)	
<b>Y7</b>					<b>NZ European</b>	60% (6)	20% (2)	20% (2)	
<b>Y8</b>					<b>NZ Maori</b>	38% (19)	38% (19)	24% (12)	
<b>Totals</b>	37.2% 45	34.7% 42	27.3% 33	0.8% 1	<b>Niue</b>	50% (1)		50% (1)	
					<b>Other Asian</b>	50% (1)	50% (1)		
					<b>Other Pacific Isl Group</b>		50% (1)	50% (1)	
					<b>Samoan</b>	23% (3)	46% (6)	31% (4)	
					<b>Tongan</b>	38% (5)	23% (3)	38% (5)	
					<b>Vietnamese</b>			100% (1)	
					<b>Totals</b>	37.2% 45	34.7% 42	27.3% 33	0.8% 1

8643	Well Below Standard	Below Standard	At Standard	Above Standard
<b>Female</b>	22% (13)	50% (29)	26% (15)	2% (1)
<b>Male</b>	51% (32)	21% (13)	29% (18)	
<b>Totals</b>	37.2% 45	34.7% 42	27.3% 33	0.8% 1

# Kiwisport

Kiwisport is a Government funding initiative to support students participation in organised sport.

In 2022 Manurewa East received funding of \$5,404.87.

The funding was spent on funding sports equipment.

The number of students participating in sport is 100% of the school roll.