



MANUREWA EAST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	1352
Principal:	Mary Takatainga
School Address:	10 Scotts Road, Manurewa, Auckland 2102
School Postal Address:	10 Scotts Road, Manurewa, Auckland 2102
School Phone:	+64 9 266 9487
School Email:	office@manurewaeast.school.nz

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Susan Miller	Presiding Member	Re-elected	Sep 2025
Mary Takatainga	Principal	Ex Officio	
Elmay Robati	Staff Representative	Elected	Sep 2025
Stacey Dixon	Parent Representative	Re-elected	Sep 2025
Vilashni Chand	Parent Representative	Co-opted	July 2024
Jaime Lee Robin	Parent Representative	Co-opted	Sep 2025
Ayla Raroa	Parent Representative	Co-opted	Aug 2026

Accountant / Service Provider:

Edtech Financial Services Ltd



MANUREWA EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Manurewa East School

Statement of Responsibility

For the year ended 31 December 2023

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


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

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the school.

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

Susan Miller

Full Name of Presiding Member



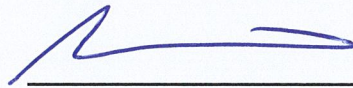
Signature of Presiding Member

12/08/2024

Date:

Mary Takatunga

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue				
Government Grants	2	4,518,942	3,571,236	4,460,690
Resource Teachers: Learning and Behaviour	4	4,091,781		3,769,688
Locally Raised Funds	3	190,496	144,500	387,603
Interest		78,586	39,996	17,447
Gain on Sale of Property, Plant and Equipment		2,339	-	-
Total Revenue		8,882,144	3,755,732	8,635,428
Expense				
Locally Raised Funds	3	31,641	46,932	48,749
Learning Resources	5	2,590,040	2,417,520	2,647,797
Administration	6	692,798	329,412	658,787
Resource Teachers: Learning and Behaviour	4	4,017,029		3,769,688
Interest		7,454	-	7,913
Property	7	1,176,860	871,176	854,858
Loss on Disposal of Property, Plant and Equipment		67,448	5,000	11,591
Total Expense		8,583,270	3,670,040	7,999,383
Net Surplus / (Deficit) for the year		298,874	85,692	636,045
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		298,874	85,692	636,045

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,997,150	2,047,337	1,361,105
Total comprehensive revenue and expense for the year		298,874	85,692	636,045
Equity at 31 December		2,296,024	2,133,029	1,997,150
Accumulated comprehensive revenue and expense Reserves		2,296,024 -	2,133,029 -	1,997,150 -
Equity at 31 December		2,296,024	2,133,029	1,997,150

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 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Assets				
Cash and Cash Equivalents	8	368,694	900,124	1,259,740
Accounts Receivable	9	475,277	452,484	450,912
GST Receivable		81,968	22,000	16,092
Prepayments		1,887	3,500	1,287
Inventories	10	27,034	24,181	24,181
Investments		1,410,913	1,000,000	783,287
Funds Receivable for Capital Works Projects	17	43,966	-	145,550
		<u>2,409,739</u>	<u>2,402,289</u>	<u>2,681,049</u>
Current Liabilities				
Accounts Payable	13	590,676	478,163	757,225
Revenue Received in Advance	14	845	-	481
Provision for Cyclical Maintenance	15	70,340	25,715	43,713
Finance Lease Liability	16	41,415	45,057	45,057
Funds held for Capital Works Projects	17	278,928	57,500	202,952
Funds held on behalf of School Cluster	17	110,452	450,000	208,352
		<u>1,092,656</u>	<u>1,056,435</u>	<u>1,257,780</u>
Working Capital Surplus/(Deficit)		1,317,083	1,345,854	1,423,269
Non-current Assets				
Property, Plant and Equipment	12	1,077,487	897,576	692,048
		<u>1,077,487</u>	<u>897,576</u>	<u>692,048</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	58,401	58,401	68,003
Finance Lease Liability	16	40,145	52,000	50,164
		<u>98,546</u>	<u>110,401</u>	<u>118,167</u>
Net Assets		<u><u>2,296,024</u></u>	<u><u>2,133,029</u></u>	<u><u>1,997,150</u></u>
Equity		<u><u>2,296,024</u></u>	<u><u>2,133,029</u></u>	<u><u>1,997,150</u></u>

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 2023

	Note	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities				
Government Grants		1,610,778	1,676,522	1,853,548
Locally Raised Funds		191,993	139,471	388,843
Resource Teachers: Learning and Behaviour		(97,900)	(100,510)	(352,781)
Goods and Services Tax (net)		(65,871)	(5,907)	953
Payments to Employees		(559,701)	(658,092)	(593,173)
Payments to Suppliers		(1,210,665)	(900,339)	(620,773)
Interest Paid		(7,454)	-	(7,913)
Interest Received		58,572	44,543	12,900
Net cash from/(to) Operating Activities		(80,248)	195,688	681,604
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		8,525	(5,789)	(11,591)
Purchase of Property Plant & Equipment (and Intangibles)		(320,104)	(301,199)	(232,804)
Purchase of Investments		(627,626)	(216,713)	(406,075)
Net cash from/(to) Investing Activities		(939,205)	(523,701)	(650,470)
Cash flows from Financing Activities				
Contributions from / (Distributions to) Ministry of Education		-	-	-
Finance Lease Payments		(49,153)	(31,701)	(35,406)
Funds Administered on Behalf of Other Parties		177,560	98	(30,480)
Net cash from/(to) Financing Activities		128,407	(31,603)	(65,886)
Net increase/(decrease) in cash and cash equivalents		(891,046)	(359,616)	(34,752)
Cash and cash equivalents at the beginning of the year	8	1,259,740	1,259,740	1,294,492
Cash and cash equivalents at the end of the year	8	368,694	900,124	1,259,740

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

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

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 16. Future operating lease commitments are disclosed in note 22b.

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

Teacher 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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

e) Cash and Cash Equivalents

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

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education. Therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

Inventories are consumable items held for sale and are 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 material.

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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

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.

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

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

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

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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 and annual leave earned, by non teaching staff, 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 fees and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

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 Comprehensive 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 Comprehensive Revenue and Expense.

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

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 Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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 2023

2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,610,778	1,334,364	1,853,548
Teachers' Salaries Grants	1,990,170	1,654,452	2,024,722
Use of Land and Buildings Grants	917,994	582,420	582,420
	<u>4,518,942</u>	<u>3,571,236</u>	<u>4,460,690</u>

The school has opted in to the donations scheme for this year. Total amount received was \$54,250.

3. Locally Raised Funds

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

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Trading	32,176	37,004	38,651
Fundraising & Community Grants	80,832	65,496	192,696
Other Revenue	77,488	42,000	156,256
	<u>190,496</u>	<u>144,500</u>	<u>387,603</u>
Expense			
Trading	30,789	38,256	41,607
Other Locally Raised Funds Expenditure	852	8,676	7,142
	<u>31,641</u>	<u>46,932</u>	<u>48,749</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>158,855</u>	<u>97,568</u>	<u>338,854</u>

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

4. Resource Teachers: Learning and Behaviour Services Revenue and Expense

The School is the lead school funded by the Ministry of Education to provide the services of Resource Teachers for Learning Behaviour to its group of schools.

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Revenue			
Teachers' Salary Grant	3,493,707	3,244,332	3,244,332
Administration Grant	132,418	132,417	128,873
Learning Support Funding	218,635	218,640	205,738
Travel Grant	110,808	110,808	108,023
Other Revenue	38,312	24,708	21,598
	<hr/> 3,993,880	<hr/> 3,730,905	<hr/> 3,708,564
Revenue in Advance	97,901	(2,313)	61,124
Revenue Recognised	4,091,781	3,728,592	3,769,688
Expense			
Employee Benefit - Salaries	3,590,424	3,263,328	3,323,022
Administration	127,384	198,612	173,574
Learning Support	233,577	218,640	197,432
Travel	57,223	37,008	39,135
Other Expenses	8,421	11,004	36,525
	<hr/> 4,017,029	<hr/> 3,728,592	<hr/> 3,769,688
Surplus/ (Deficit) for the year - RTLB Service	<hr/> <hr/> 74,752	<hr/> <hr/> -	<hr/> <hr/> -

5. Learning Resources

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Curricular	130,620	186,540	147,651
Information and Communication Technology	6,037	5,004	3,941
Library Resources	3,320	1,512	276
Employee Benefits - Salaries	2,306,523	2,059,464	2,369,520
Staff Development	16,207	35,004	24,551
Depreciation	127,333	129,996	101,858
	<hr/> 2,590,040	<hr/> 2,417,520	<hr/> 2,647,797

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

6. Administration

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fees	6,238	6,240	6,056
Board Fees	4,575	5,496	3,205
Board Expenses	34,526	36,984	16,880
Communication	5,077	6,996	6,055
Consumables	16,672	24,504	21,527
Healthy Lunches	380,465	-	367,617
Other	20,049	17,196	21,296
Employee Benefits - Salaries	196,166	192,000	195,220
Insurance	10,897	5,004	4,267
Service Providers, Contractors and Consultancy	18,133	34,992	16,664
	<u>692,798</u>	<u>329,412</u>	<u>658,787</u>

7. Property

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	73,803	78,000	62,442
Cyclical Maintenance	20,025	23,400	23,400
Grounds	16,997	23,988	13,868
Heat, Light and Water	46,137	35,004	37,236
Repairs and Maintenance	30,908	52,368	70,965
Use of Land and Buildings	917,994	582,420	582,420
Security	22,881	15,996	15,360
Employee Benefits - Salaries	48,115	60,000	49,167
	<u>1,176,860</u>	<u>871,176</u>	<u>854,858</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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

8. Cash and Cash Equivalents

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Bank Accounts	368,694	900,124	1,159,740
Short-term Bank Deposits	-	-	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>368,694</u>	<u>900,124</u>	<u>1,259,740</u>

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

Of the \$368,694 Cash and Cash Equivalents and \$1,410,913 Short and Long Term Investments, \$278,928 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$368,694 Cash and Cash Equivalents and \$1,410,913 Short and Long Term Investments, \$110,452 is held by the School on behalf of the RTLB Service. See note 4 for details of how the funding received for the service has been spent in the year.

9. Accounts Receivable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Receivables	6,803	12,484	7,936
Interest Receivable	24,561	-	4,547
Teacher Salaries Grant Receivable	443,913	440,000	438,429
	<u>475,277</u>	<u>452,484</u>	<u>450,912</u>
Receivables from Exchange Transactions	31,364	12,484	12,483
Receivables from Non-Exchange Transactions	443,913	440,000	438,429
	<u>475,277</u>	<u>452,484</u>	<u>450,912</u>

10. Inventories

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Stationery	\$ 18,142	\$ 9,423	\$ 9,423
School Uniforms	8,892	14,758	14,758
	<u>27,034</u>	<u>24,181</u>	<u>24,181</u>

11. Investments

The School's investment activities are classified as follows:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Current Asset	\$	\$	\$
Short-term Bank Deposits	1,410,913	1,000,000	783,287
	<u>1,410,913</u>	<u>1,000,000</u>	<u>783,287</u>
Total Investments			

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

12. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Adjustment \$	Depreciation \$	Total (NBV) \$
2023						
Buildings	308,088	-	(44,163)	-	(7,270)	256,655
Furniture and Equipment	183,575	55,430	(7,850)	-	(25,308)	205,847
Information and Communication Technology	107,251	120,485	(14,563)	-	(43,480)	169,693
Motor Vehicles	3,867	137,616	-	-	(9,052)	132,431
Leased Assets	83,226	35,492	-	-	(41,558)	77,160
Library Resources	6,040	-	(486)	-	(665)	4,889
RTL B Assets	-	74,752	-	-	-	74,752
Capital Work in Progress	-	156,060	-	-	-	156,060
Balance at 31 December 2023	692,047	579,835	(67,062)	-	(127,333)	1,077,487

The net carrying value of furniture and equipment held under a finance lease is \$103,635 (2022: \$83,226)

Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, there are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Buildings	365,603	(108,948)	256,655	433,661	(125,573)	308,088
Furniture and Equipment	388,847	(183,000)	205,847	752,234	(568,658)	183,576
Information and Communication Technology	280,279	(110,586)	169,693	489,155	(381,904)	107,251
Motor Vehicles	158,674	(26,243)	132,431	21,057	(17,190)	3,867
Leased Assets	156,055	(78,895)	77,160	199,763	(116,537)	83,226
Library Resources	48,336	(43,447)	4,889	48,841	(42,801)	6,040
RTL B Assets	74,752	-	74,752	-	-	-
Capital Work in Progress	156,060	-	156,060	-	-	-
Balance at 31 December	1,628,606	(551,119)	1,077,487	1,944,711	(1,252,663)	692,048

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

13. Accounts Payable

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Creditors	126,949	26,600	26,687
Accruals	6,238	-	4,056
Funds to be returned of the Ministry of Education - RTLB	-	-	275,410
Employee Entitlements - Salaries	445,667	440,563	440,563
Employee Entitlements - Leave Accrual	11,822	11,000	10,509
	<u>590,676</u>	<u>478,163</u>	<u>757,225</u>
Payables for Exchange Transactions	590,676	478,163	757,225
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)			
Payables for Non-exchange Transactions - Other			
	<u>590,676</u>	<u>478,163</u>	<u>757,225</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Funds for Resource Teacher Learning Behaviour Services (RTLB)	110,452	-	208,352
Other revenue in Advance	845	-	481
	<u>111,297</u>	<u>-</u>	<u>208,833</u>

15. Provision for Cyclical Maintenance

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Provision at the Start of the Year	111,716	60,716	88,316
Increase to the Provision During the Year	20,025	23,400	23,400
Other Adjustments	(3,000)	-	-
Provision at the End of the Year	<u>128,741</u>	<u>84,116</u>	<u>111,716</u>
Cyclical Maintenance - Current	70,340	25,715	43,713
Cyclical Maintenance - Non current	58,401	58,401	68,003
	<u>128,741</u>	<u>84,116</u>	<u>111,716</u>

Per the cyclical maintenance schedule, the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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:

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
No Later than One Year	46,302	45,057	51,564
Later than One Year and no Later than Five Years	43,713	52,000	53,864
Future Finance Charges	(8,455)		(10,207)
	<u>81,560</u>	<u>97,057</u>	<u>95,221</u>
Represented by			
Finance lease liability - Current	41,415	45,057	45,057
Finance lease liability - Non current	40,145	52,000	50,164
	<u>81,560</u>	<u>97,057</u>	<u>95,221</u>

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.

	2023	Opening Balances	Receipts From (Payments to) MOE	Payments	Board Contributions	Closing Balances
		\$	\$	\$	\$	\$
New Kitchen		(145,550)	180,000	(41,411)	-	(6,961)
Security Upgrade		10,099	-	(10,099)	-	-
Outdoor Sports Canopy		192,853	-	-	-	192,853
Replacement of Roof		-	51,652	(4,635)	-	47,017
Concrete Pathways		-	22,500	(1,958)	-	20,542
Electrical Upgrade		-	22,051	(22,152)	-	(101)
New Area		-	41,083	(22,567)	-	18,516
LSC Space		-	-	(36,904)	-	(36,904)
Totals		<u>57,402</u>	<u>317,286</u>	<u>(139,726)</u>	<u>-</u>	<u>234,962</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	278,928
Funds Receivable from the Ministry of Education	(43,966)

	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
Totals		<u>104,127</u>	<u>388</u>	<u>(30,092)</u>	<u>(17,021)</u>	<u>57,402</u>

Represented by:

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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.

19. Remuneration

Key management personnel compensation

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

	2023 Actual	2022 Actual
<i>Board Members</i>		
Remuneration	\$ 4,575	\$ 3,205
<i>Leadership Team</i>		
Remuneration	430,802	413,413
Full-time equivalent members	3	3
Total key management personnel remuneration	<u>435,377</u>	<u>416,618</u>

There are 6 members of the Board excluding the Principal. The Board has held 10 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

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

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180-190	180-190
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:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100-110	26.00	4.00
110-120	4.00	2.00
	<u>32.00</u>	<u>6.00</u>

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 2023

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:

	2023 Actual	2022 Actual
Total	\$22,500	-
Number of People	1	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such, this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash-up Amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The school is yet to receive a final wash-up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023.

The Ministry is in the process of determining wash-up payments or receipts for the year ended 31 December 2023. However, as at the reporting date, this amount had not been calculated and is therefore not recorded in these financial statements.

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board has not entered into any contracts for capital work. (2022: \$Nil)

(b) Operating Commitments

As at 31 December 2023, the Board has not entered into any new contracts. (2022: \$Nil)

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2023

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

	2023 Actual	2023 Budget (Unaudited)	2022 Actual
	\$	\$	\$
Cash and Cash Equivalents	368,694	900,124	1,259,740
Receivables	475,277	452,484	450,912
Investments - Term Deposits	1,410,913	1,000,000	783,287
Total financial assets measured at amortised cost	<u>2,254,884</u>	<u>2,352,608</u>	<u>2,493,939</u>

Financial liabilities measured at amortised cost

Payables	590,676	478,163	757,225
Finance Leases	81,560	97,057	95,221
Total financial liabilities measured at amortised cost	<u>672,236</u>	<u>575,220</u>	<u>852,446</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.

Independent Auditor's Report

To the Readers of Manurewa East School's Financial Statements

For the Year Ended 31 December 2023

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 23, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with 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.

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, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our

opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities 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, Report on how the school has given effect to Te Tiriti o Waitangi, Members of the Board of Trustees and Analysis 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



We are confident, resilient and will reach great heights

School Name: Manurewa East School

School number:1352



Manurewa East School

Whiti te Rā! Rise and Shine!

Strategic Goals 2024 – 2025 Our Values



Kaitiaki
Guardianship
Leadership

Ākonga & staff are self-motivated. They use their initiative to lead themselves and others whilst ensuring mana is kept intact for all. Ākonga & staff appreciate the influence they have on their own lives, that of others, their kura and community



Whanaungatanga
Connected
Strength Based
Relationships

Ākonga & staff celebrate their identity and that of others. They are aware of and value difference, diversity, culture and language



Āko
High Expectations
for Academic
Success

Ākonga & staff respect and value learning whilst being active agents in their learning journeys. Ākonga & staff strive to achieve personal and collective excellence



Hauora
Wellbeing of self
and others

Ākonga and staff take care of their own and others

- Physical
- Mental
- Emotional
- Social and
- Spiritual well-being through shared responsibilities and equitable access for all

Staffing	2019	2020 - COVID	2021	2022	2023
		<p>Nationwide lockdown: 26 March - 27 May 2020 (4 weeks)</p> <p>Regional Lockdown: AUG - SEPT 2020 (2 months)</p>	<p>Regional Lockdown: FEB - MAR - 2021 (2 months)</p>	<ul style="list-style-type: none"> - 5 PCT employed - 5 qualified and experience teachers employed - 3 teachers resigned - 1 AP resigned appointed DP at another school - 2 PCT resigned 1 to another school, 1 to relieving?? - 2 LA on Fixed Term contracts not renewed - 1 DP currently working from home 	<ul style="list-style-type: none"> - 4 qualified and experience teachers employed - 6 staff resigned, 3 to another school, 1 to ECE, 1 to look after elderly Mum, 1 LA - 5 new LA employed - 2 teachers on ACC, 1 still employed on ACC, - 1 AP appointed as DP - Pastoral Care - 2 new positions created - Curriculum Coordinators: 1 currently employed and 1 newly employed appointed - 1 DP continue to work from home

Post COVID Update:

Covid provided an opportunity to rethink and reimagine what teaching and learning could look like for ākonga and kaiako at Manurewa East School. In 2022, Manurewa East School completely “flipped the script” on teaching and learning and implemented several changes to the way it operated and its delivery of the curriculum.

- Dual language was implemented as a teaching approach to acquiring language in english and their ethnic language which means some children may learn a third language as well
- Collaborative Teaching
- Composite classes year 1 to year 6
- Students class placements using a Māori concept of tuakana - teina (Whānau classes)
- DMIC PLD held during COVID implemented into some classrooms in 2022 then expected implementation in all classes in 2023
- Māori Retainment application cleared and approved - Intermediate class opened 2023

Analysis of Variance - LITERACY

Target for 2024:

- 75% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in reading.
- 75% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in writing.

Baseline data: - Mid Year

Reading results	2019	2022	2023
Above	26.2%	16%	22%
At	15%	17%	18.1%
Below	25%	26%	11%
Well below	34.2%	42.1%	49.2%

*No data collected in 2020 - 2021

Writing results	2019	2022	2023
Above	22%	15%	19%
At	28%	16%	19%
Below	27%	30%	20%
Well below	23%	39%	42%

*No data collected in 2020 - 2021

Reading results	2019	2022	2023
Y1	23.9	3.7	19
Y2	38.9	9.4	12.9
Y3	51.4	19.4	28.5
Y4	74	7.5	32.2
Y5	46.6	19.7	21.9
Y6	53.9	18.0	34.3
Y7			-
Y8			-

Writing results	2019	2022	2023
Y1	22.6	3.3	16.2
Y2	30.1	4.2	25.7
Y3	40.6	2.6	16.0
Y4	54.1	14.2	19.3
Y5	48.3	13.6	21.2
Y6	49.0	20.3	47.3
Y7			45.0
Y8			-

Analysis of the data indicates:

- Results of Students need urgent attention especially students working at level 1 & 3 of the Curriculum

- More specific inquiry into classroom data so target students can be identified and next steps are clear and monitored
- In-class support is required to improve teaching and learning
- Teacher planning and practice need improvement through curriculum co-ordinators

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance: (Why did it happen?)	Evaluation: (Where to next?)
<ul style="list-style-type: none"> - In 2023 staff engaged in PLD <ul style="list-style-type: none"> - Continued Dual Language PLD with Tui Tuia facilitators - Continue Māori achieving success as Māori PLD with MAC facilitator George Ihimaera - Introduced Te Reo Māori classes for staff with Ripeka Brown, Liz Ross-Collier - Modelled how to administer PROBE and Running Record testing <p>We administered testing twice</p> <p>Moderation of e-asttle testing</p>	<ul style="list-style-type: none"> - Teachers equipped to teach te reo in their classes - Change in perception and attitude toward Māori success. Teacher understand the part they play to strengthen the use of Te Reo Māori for Māori and Non-Māori - There is clarity on how to administer the PROBE. - Clarity on e-asttle testing and how to administer 		<ul style="list-style-type: none"> - Research possible Literacy PLD that will address the learning needs of our students - Increase teachers knowledge and skills to teach writing - SLT and Curriculum Coordinators to continue to refine analysis of the data and keeping it at the forefront of Staff Hui - CC to work in close proximity with teachers to effectively implement a literacy programme that aims at raising students achievement in reading and writing and provide support for improvement
<p>Planning for next year:</p> <ul style="list-style-type: none"> - Set clear targets for 2024 - track and monitor progress towards school-wide targets - Senior leaders to identify a suitable PLD that will address students achievement in Reading and Writing - Teachers to use Spiral of Inquiry to reflect on teacher practice - Engage in the new Refreshed Curriculum for English 			

Analysis of Variance: NUMERACY

Targets for 2023:

- No targets set

Target for 2024:

- 75% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in Mathematics.

Baseline data:- Mid Year

Math results	2019	2022	2023
Above		0.7	
At	35.9	10.3	24.3
Below	33.9	36.9	35.9
Well below	30.0	52.0	40.1

*No data collected in 2020 - 2021

Math results	2019	2022	2023
Y1	29	11.4	36.1
Y2	32	7.1	13.6
Y3	27.0	6	24.6
Y4	58.3	2.8	30.6
Y5	28.1	13.4	32.3
Y6	44.4	17.8	37.6
Y7			-
Y8			-

Analysis of the data indicates:

- Results of students data need urgent attention
- DMIC has had a positive impact on Y4 students making significant increase of students working at or above expectations

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance: (Why did it happen?)	Evaluation: (Where to next?)
<ul style="list-style-type: none"> - In 2023 continued with DMIC PLD - Clear expectation of 	<ul style="list-style-type: none"> - Increase in Teacher Buy in - Teachers have clear 		<ul style="list-style-type: none"> - Align Assessment with DMIC Assessment to show student

<p>implementing DMIC into Math programme outlined</p> <ul style="list-style-type: none"> - Modelled how to administer NUMPA Testing 	<p>understanding on how to administer testing</p> <ul style="list-style-type: none"> - NUMPA testing does not link with DMIC PLD 		<p>progress across the Maths Curriculum</p> <ul style="list-style-type: none"> - Monitor teaching and planning of DMIC - Upskill teachers knowledge and skills in the new Refresh Maths and Statistics Curriculum
<p>Planning for next year:</p> <ul style="list-style-type: none"> - Align Assessment with DMIC Assessment to clearly report on how well students are tracking in strategy and strand areas of the Maths Curriculum - Look into the new Refreshed Maths and Statistics Curriculum 			



2023 Statement of Kiwisport funding

The funds were strategically utilised to elevate our school's sports program by focusing on equipment and professional development. We purchased high-quality sports gear, ensuring our students had access to the best resources for their training and competitions. This new equipment has been pivotal in enhancing their performance and safety during physical activities.

Additionally, we invested in hiring specialised coaches for various sports disciplines such as soccer, basketball, and track and field. These expert coaches provided our students with advanced training techniques, personalised coaching, and valuable mentorship, significantly improving their skills and competitive edge. We also organized workshops and clinics led by these professionals, giving our students unique opportunities to learn and grow.

This comprehensive approach not only improved athletic performance but also fostered teamwork, discipline, and a love for sports, contributing to the overall development and well-being of our students.



2023 Statement of compliance with employment policy

Manurewa East School upholds a steadfast commitment to compliance with all employment policies and regulations. We recognise the importance of adhering to legal requirements, ensuring fairness, equity, and respect in all aspects of employment at our school. Our employment practices are conducted with transparency and integrity, prioritising merit and qualifications, whilst prohibiting all discrimination based on factors such as race, gender, age, religion, or disability. Once employed, it is expected that every individual is in a work environment free from harassment, bullying, or intimidation. We regularly provide ongoing, updated resources to educate employees about their rights and responsibilities, fostering a culture of awareness and self accountability.

We are dedicated to promoting diversity and inclusion within our workforce, recognising the value of differing perspectives and experiences. Our policies support equal opportunities for professional growth and advancement, ensuring the possibility of career progression. We cyclically review and update our employment policies to align with evolving legal standards and best practices, seeking input from employees to ensure effectiveness and relevance. Through upholding these principles, we strive to cultivate and sustain a workplace where all individuals feel valued, respected and empowered to thrive, contributing to our collective success and fulfillment of our school motto 'Whiti te Ra' - Rise and shine!

Mary Takatainga

TUMUAKI / PRINCIPAL



Whiti Te Rā, Rise and Shine
Manurewa East School

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Report on how Manurewa East School Board has given effect to Te Tiriti o Waitangi in 2023

Manurewa East School Board embodies Te Tiriti o Waitangi by integrating its principles into policies and practices. Manurewa East, ensures equitable educational opportunities for all, embracing cultural diversity. This is driven through our School Charter and strategic plan. This involves incorporating our school values of Hauora, Whanaungatanga, Ako and Kaitiaki, Māori perspectives, language, and cultural practices into the curriculum.

Additionally, the board fosters partnerships with local iwi (tribes) to support Māori students' success and uphold their cultural identity. This year we have partnered with our local iwi, Ngati Te Ata, who will provide our school lunches.

Moreover, the board encourages the professional development of themselves and staff on Treaty principles, fostering understanding and respect.

By prioritising partnership (Whanaungatanga), participation (Ako), and protection (Kaitiaki/ Hauora), the school board actively acknowledges and upholds Te Tiriti o Waitangi, creating an inclusive and empowering educational environment for all students.