

MANUREWA CENTRAL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 1354

Principal: Michelle Dibben

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Accountant / Service Provider:

Education  *Services.*
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MANUREWA CENTRAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Manurewa Central 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.

Aaron Scorringe

Full Name of Presiding Member

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Aaron Scorringe
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Signature of Presiding Member

31 May 2024

Date:

Michelle Dibben

Full Name of Principal

DocuSigned by:
Michelle Dibben
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Signature of Principal

31 May 2024

Date:

Manurewa Central School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	6,117,749	4,873,217	5,528,610
Locally Raised Funds	3	71,502	60,500	51,293
Interest		61,492	15,000	24,657
Other Revenue		1,018	-	-
Total Revenue		6,251,761	4,948,717	5,604,560
Expense				
Locally Raised Funds	3	43,869	12,500	21,284
Learning Resources	4	4,402,850	4,007,518	3,935,638
Administration	5	279,945	238,214	276,874
Interest		7,200	6,072	4,417
Property	6	1,659,952	811,604	1,290,943
Loss on Disposal of Property, Plant and Equipment		851	-	873
Total Expense		6,394,667	5,075,908	5,530,029
Net Surplus / (Deficit) for the year		(142,906)	(127,191)	74,531
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(142,906)	(127,191)	74,531

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 Central School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	2023	2023	2022
Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Equity at 1 January	1,925,164	1,813,090	1,852,896
Total comprehensive revenue and expense for the year	(142,906)	(127,191)	74,531
Contributions from / (Distributions to) the Ministry of Education	(2,390)	-	(8,700)
Contribution - Furniture and Equipment Grant	12,560	-	6,437
Equity at 31 December	1,792,428	1,685,899	1,925,164
Accumulated comprehensive revenue and expense	1,792,428	1,685,899	1,925,164
Equity at 31 December	1,792,428	1,685,899	1,925,164

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 Central School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	985,747	40,790	78,285
Accounts Receivable	8	288,931	351,117	309,068
GST Receivable		-	11,229	26,488
Prepayments		15,935	7,577	6,357
Inventories	9	2,979	2,780	6,496
Investments	10	769,774	1,005,126	1,087,472
Funds Receivable for Capital Works Projects	17	24,247	-	45,304
		<u>2,087,613</u>	<u>1,418,619</u>	<u>1,559,470</u>
Current Liabilities				
GST Payable		35,295	-	-
Accounts Payable	12	650,477	302,375	361,986
Revenue Received in Advance	13	11,388	-	1,925
Provision for Cyclical Maintenance	14	54,881	500	29,233
Finance Lease Liability	15	41,419	19,723	20,872
Funds held in Trust	16	13,194	13,147	14,764
Funds held for Capital Works Projects	17	267,373	-	-
		<u>1,074,027</u>	<u>335,745</u>	<u>428,780</u>
Working Capital Surplus/(Deficit)		1,013,586	1,082,874	1,130,690
Non-current Assets				
Property, Plant and Equipment	11	916,056	718,883	902,366
		<u>916,056</u>	<u>718,883</u>	<u>902,366</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	92,569	107,288	86,302
Finance Lease Liability	15	44,645	8,570	21,590
		<u>137,214</u>	<u>115,858</u>	<u>107,892</u>
Net Assets		<u>1,792,428</u>	<u>1,685,899</u>	<u>1,925,164</u>
Equity		<u>1,792,428</u>	<u>1,685,899</u>	<u>1,925,164</u>

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

Manurewa Central School

Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		1,587,655	1,409,386	1,690,647
Locally Raised Funds		71,170	60,500	52,868
Goods and Services Tax (net)		61,783	-	(15,259)
Payments to Employees		(1,142,653)	(1,036,000)	(1,020,606)
Payments to Suppliers		(460,110)	(454,750)	(367,377)
Interest Paid		(7,200)	(6,072)	(4,417)
Interest Received		55,647	15,000	14,920
Net cash from/(to) Operating Activities		166,292	(11,936)	350,776
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(102,084)	(87,518)	(321,626)
Purchase of Investments		(109,953)	-	(157,346)
Proceeds from Sale of Investments		427,651	-	75,000
Net cash from/(to) Investing Activities		215,614	(87,518)	(403,972)
Cash flows from Financing Activities				
Furniture and Equipment Grant		12,560	-	6,437
Contributions from / (Distributions to) Ministry of Education		(2,390)	-	(8,700)
Finance Lease Payments		(31,153)	(47,840)	(23,324)
Funds Administered on Behalf of Other Parties		546,539	-	(31,016)
Net cash from/(to) Financing Activities		525,556	(47,840)	(56,603)
Net increase/(decrease) in cash and cash equivalents		907,462	(147,294)	(109,799)
Cash and cash equivalents at the beginning of the year	7	78,285	188,084	188,084
Cash and cash equivalents at the end of the year	7	985,747	40,790	78,285

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 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 Central School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. 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 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.

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) Operating Lease Payments

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

e) 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.

f) 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.

g) 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.

h) Inventories

Inventories are consumable items held for sale and comprised of Stationery. 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.

i) Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is material.

j) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building Improvements	10-40 years
Buildings	20-40 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-10 years
Library Resources	12.5% DV
Leased assets held under a Finance Lease	Term of Lease

k) Intangible Assets

Software costs

Computer software acquired by the School are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with subsequent maintenance and research expenditure are recognised as an expense in the Statement of Comprehensive Revenue and Expense when incurred.

The carrying value of software is amortised on a straight line basis over its useful life. The useful life of software is estimated as three years. The amortisation charge for each period and any impairment loss is recorded in the Statement of Comprehensive Revenue and Expense.

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

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

Non cash generating assets

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

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

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.

m) 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.

n) 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.

o) Revenue Received in Advance

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

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

p) 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.

q) 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.

r) 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.

s) Provision for Cyclical Maintenance

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

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

t) Financial Instruments

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

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

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

u) 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.

v) Budget Figures

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

w) Services received in-kind

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

2. Government Grants

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education	1,562,169	1,415,600	1,663,529
Teachers' Salaries Grants	3,272,907	2,999,518	2,931,041
Use of Land and Buildings Grants	1,282,673	458,099	934,040
	<u>6,117,749</u>	<u>4,873,217</u>	<u>5,528,610</u>

The school has opted in to the donations scheme for this year. Total amount received was \$77,831.

3. Locally Raised Funds

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

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Revenue			
Donations & Bequests	15,903	5,500	10,195
Fees for Extra Curricular Activities	5,870	21,400	8,131
Trading	12,951	11,000	6,214
Fundraising & Community Grants	36,778	22,600	26,753
	<u>71,502</u>	<u>60,500</u>	<u>51,293</u>
Expense			
Extra Curricular Activities Costs	3,570	1,500	4,564
Trading	11,003	11,000	8,465
Fundraising & Community Grant Costs	29,296	-	8,255
	<u>43,869</u>	<u>12,500</u>	<u>21,284</u>
<i>Surplus for the year Locally raised funds</i>	<u>27,633</u>	<u>48,000</u>	<u>30,009</u>

4. Learning Resources

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	93,361	93,500	103,558
Library Resources	1,893	2,000	3,512
Employee Benefits - Salaries	4,114,916	3,720,518	3,609,511
Staff Development	20,476	37,500	46,772
Depreciation	172,204	154,000	172,285
	<u>4,402,850</u>	<u>4,007,518</u>	<u>3,935,638</u>

5. Administration

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fees	8,130	8,130	7,890
Board Fees	2,725	3,240	2,560
Board Expenses	9,793	11,500	19,984
Communication	8,644	8,400	9,611
Consumables	13,577	11,900	15,270
Other	25,518	23,840	18,880
Employee Benefits - Salaries	183,655	152,000	178,036
Insurance	9,975	1,900	6,715
Service Providers, Contractors and Consultancy	17,928	17,304	17,928
	<u>279,945</u>	<u>238,214</u>	<u>276,874</u>

6. Property

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	78,417	78,800	75,494
Cyclical Maintenance Provision	31,915	26,855	35,685
Grounds	9,349	15,950	8,280
Heat, Light and Water	53,465	46,000	50,359
Repairs and Maintenance	11,983	15,400	13,721
Use of Land and Buildings	1,282,673	458,099	934,040
Security	14,111	9,500	11,007
Employee Benefits - Salaries	178,039	161,000	162,357
	<u>1,659,952</u>	<u>811,604</u>	<u>1,290,943</u>

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

7. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Bank Accounts	885,747	40,790	78,285
Short-term Bank Deposits	100,000	-	-
Cash and cash equivalents for Statement of Cash Flows	<u>985,747</u>	<u>40,790</u>	<u>78,285</u>

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

Of the \$985,747 Cash and Cash Equivalents \$267,373 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

8. Accounts Receivable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Receivables	-	13,740	-
Receivables from the Ministry of Education	1,367	-	42,373
Interest Receivable	18,990	3,408	13,145
Banking Staffing Underuse	-	73,350	-
Teacher Salaries Grant Receivable	268,574	260,619	253,550
	<u>288,931</u>	<u>351,117</u>	<u>309,068</u>
Receivables from Exchange Transactions	18,990	17,148	55,518
Receivables from Non-Exchange Transactions	269,941	333,969	253,550
	<u>288,931</u>	<u>351,117</u>	<u>309,068</u>

9. Inventories

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Stationery	2,979	2,780	6,496
	<u>2,979</u>	<u>2,780</u>	<u>6,496</u>

10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	769,774	1,005,126	1,087,472
Total Investments	<u>769,774</u>	<u>1,005,126</u>	<u>1,087,472</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings	89,729	-	-	-	(4,517)	85,212
Building Improvements	239,821	-	-	-	(18,365)	221,456
Furniture and Equipment	401,910	91,106	(851)	-	(51,803)	440,362
Information and Communication Technology	104,502	10,157	-	-	(52,410)	62,249
Leased Assets	41,855	82,057	-	-	(41,795)	82,117
Library Resources	24,549	3,425	-	-	(3,314)	24,660
Balance at 31 December 2023	902,366	186,745	(851)	-	(172,204)	916,056

The net carrying value of equipment held under a finance lease is \$82,117 (2022: \$41,855)

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	2023	2023	2022	2022	2022
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	250,533	(165,321)	85,212	250,533	(160,804)	89,729
Building Improvements	418,004	(196,548)	221,456	418,004	(178,183)	239,821
Furniture and Equipment	1,342,681	(902,319)	440,362	1,260,475	(858,565)	401,910
Information and Communication Technology	668,344	(606,095)	62,249	658,187	(553,685)	104,502
Leased Assets	131,283	(49,166)	82,117	81,619	(39,764)	41,855
Library Resources	84,978	(60,318)	24,660	81,553	(57,004)	24,549
Balance at 31 December	2,895,823	(1,979,767)	916,056	2,750,371	(1,848,005)	902,366

12. Accounts Payable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	293,445	19,528	74,215
Accruals	8,130	7,660	7,890
Employee Entitlements - Salaries	314,436	260,619	253,550
Employee Entitlements - Leave Accrual	34,466	14,568	26,331
	650,477	302,375	361,986
Payables for Exchange Transactions	650,477	302,375	361,986
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	650,477	302,375	361,986

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance	10,813	-	-
Other Revenue In Advance	575	-	1,925
	<u>11,388</u>	<u>-</u>	<u>1,925</u>

14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	115,535	80,933	79,850
Increase to the Provision During the Year	26,855	26,855	26,855
Other Adjustments	5,060	-	8,830
Provision at the End of the Year	<u>147,450</u>	<u>107,788</u>	<u>115,535</u>
Cyclical Maintenance - Current	54,881	500	29,233
Cyclical Maintenance - Non current	92,569	107,288	86,302
	<u>147,450</u>	<u>107,788</u>	<u>115,535</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.

15. 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	47,621	19,723	23,496
Later than One Year and no Later than Five Years	47,728	8,570	23,064
Future Finance Charges	(9,285)	-	(4,098)
	<u>86,064</u>	<u>28,293</u>	<u>42,462</u>
Represented by			
Finance lease liability - Current	41,419	19,723	20,872
Finance lease liability - Non current	44,645	8,570	21,590
	<u>86,064</u>	<u>28,293</u>	<u>42,462</u>

16. Funds held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	13,194	13,147	14,764
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	13,194	13,147	14,764

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expenditure of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

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 projects is included under cash and cash equivalents in note 7.

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
School Landscaping		233301	(9,905)	9,905	-	-	-
Shade Canopy		233299	(3,537)	3,537	-	-	-
Outdoor Classroom		233297	(1,815)	1,815	-	-	-
SIP: New Deck around Oak Tree		233300	(8,260)	8,260	-	-	-
Pool Changing Sheds		229729	(1,336)	-	(20,716)	-	(22,052)
Electrical Upgrade		239327	(17,212)	33,844	(16,632)	-	-
Puriri Refurbishment		239328	(3,239)	500,000	(463,851)	-	32,910
9&10: Toilet Upgrade		239326	-	244,808	(10,345)	-	234,463
Weather Tightness			-	-	(2,195)	-	(2,195)
Totals			(45,304)	802,169	(513,739)	-	243,126

Represented by:

Funds Held on Behalf of the Ministry of Education	267,373
Funds Receivable from the Ministry of Education	(24,247)

	2022	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
School Rebuild			(1,809)	-	-	1,809	-
School Landscaping		233301	(1,644)	-	(8,261)	-	(9,905)
School Turf		233297	(6,350)	9,350	(3,000)	-	-
Shade Canopy		233299	(987)	-	(2,550)	-	(3,537)
Outdoor Classroom		233297	-	19,685	(21,500)	-	(1,815)
SIP: New Deck around Oak Tree		233300	-	74,340	(91,300)	8,700	(8,260)
Pool Changing Sheds		229729	-	102,328	(103,664)	-	(1,336)
Electrical Upgrade		239327	-	-	(17,212)	-	(17,212)
Puriri Refurbishment		239328	-	-	(3,239)	-	(3,239)
Totals			(10,790)	205,703	(250,726)	10,509	(45,304)

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(45,304)

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 conditions 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 and Deputy Principals.

	2023	2022
	Actual	Actual
	\$	\$
<i>Board Members</i>		
Remuneration	2,725	2,560
<i>Leadership Team</i>		
Remuneration	433,205	462,972
Full-time equivalent members	3.00	3.60
Total key management personnel remuneration	<u>435,930</u>	<u>465,532</u>

There are 5 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has Finance (2 members) and Property (2 members) committees that met 4 times. As well as these regular meetings, including preparation time, the Presiding Member and other Board members have also been involved in ad hoc meetings.

Principal

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

	2023	2022
	Actual	Actual
	\$000	\$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	160 - 170
Benefits and Other Emoluments	5 - 6	4 - 5
Termination Benefits	-	-

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100 - 110	10.00	3.00
110 - 120	2.00	1.00
120 - 130	1.00	1.00
130 - 140	1.00	-
	<u>14.00</u>	<u>5.00</u>

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

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	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities and no contingent assets (except as noted below) as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: the same).

In 2023 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The school is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2023.

The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2023. Even though the payment is probable, the amount to be received is not known with a high level of certainty. The school has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2024.

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.

22. Commitments

(a) Capital Commitments

As at 31 December 2023, the Board had capital commitments of \$499,565 (2022:\$61,330) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Puriri Refurbishment	977,000	477,435	499,565
Total	977,000	477,435	499,565

(b) Operating Commitments

There are no operating commitments as at 31 December 2023 (Operating commitments at 31 December 2022: nil).

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	985,747	40,790	78,285
Receivables	288,931	351,117	309,068
Investments - Term Deposits	769,774	1,005,126	1,087,472
Total financial assets measured at amortised cost	<u>2,044,452</u>	<u>1,397,033</u>	<u>1,474,825</u>

Financial liabilities measured at amortised cost

Payables	650,477	302,375	361,986
Finance Leases	86,064	28,293	42,462
Total financial liabilities measured at amortised cost	<u>736,541</u>	<u>330,668</u>	<u>404,448</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.

Manurewa Central School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Scoringe	Presiding Member	Elected	Sep 2025
Michelle Dibben	Principal	ex Officio	
David Fransham	Parent Representative	Elected	Sep 2025
Sunia Pasi	Parent Representative	Elected	Sep 2025
Ben Henry	Parent Representative	Elected	Sep 2025
Maria Richards	Parent Representative	Elected	Sep 2025
Sandy Griffin	Staff Representative	Elected	Sep 2025



Independent Auditor's Report

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

RSM Hayes Audit

PO Box 9588
Newmarket, Auckland 1149
Level 1, 1 Broadway
Newmarket, Auckland 1023

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www.rsmnz.co.nz

The Auditor-General is the auditor of Manurewa Central School (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 2 to 20, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, in terms of the requirements of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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

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

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

Independence

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

Other than the audit, we have no relationship with or interests in Manurewa Central School.

A handwritten signature in blue ink that reads 'Jason Stinchcombe'.

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



Manurewa Central School

Statement of Variance

2023

STRATEGIC GOAL 1: Student Learning and Engagement - Ako

ANNUAL TARGET/GOAL: Develop Student Agency

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Staff Professional Development in Assessment for Learning (AFL) Practices	<ul style="list-style-type: none"> Increased teacher confidence in use of AFL strategies There is consistent use of AFL strategies in writing and as a result we are seeing increased student agency in this area of the curriculum. 	<ul style="list-style-type: none"> Staff evaluations Feb 2021 Evaluation Associates Scoping Survey June 2022/August 2023 Milestone Report Student Capability Data 2023 	<ul style="list-style-type: none"> Evidence indicates a need for consistent levelling and the forming of Overall Teacher Judgements (OTJs) to better align formative and summative assessment practices 	<ul style="list-style-type: none"> Use of AFL strategies across the curriculum Develop teacher capability in assessment literacy
Embedding the language of He Manu Rere	<ul style="list-style-type: none"> Learning to learn principles are embedding through consistent use of our learner profile - He Manu Rere Visual images of the profile are displayed in classrooms and certificates are earned 	<ul style="list-style-type: none"> He Manu Rere evaluation August 2023 	<ul style="list-style-type: none"> There is now a shared language of learning across the school. The profile is being used to support curriculum delivery and is evident in the hidden curriculum 	<ul style="list-style-type: none"> Raise profile of He Manu Rere with whole school community

<p>Developing an action plan for our gifted and talented (GAT) learners</p>	<ul style="list-style-type: none"> • Our Kahui Ako inquiry focused on GAT writers and found 'choice' boards to be an effective strategy to engage students 	<ul style="list-style-type: none"> • Kahui Ako Inquiry Presentation - Gifted Learners 2023 	<ul style="list-style-type: none"> • The inquiry focused on strategies to engage GAT students. The workstream needs to broaden to include other staff to ensure we have consistent identification and differentiation for GAT 	<ul style="list-style-type: none"> • Staff professional learning in the use of choice boards and programmes to accelerate learning • Revisit GAT identification tools and update register
<p>ANNUAL TARGET/GOAL: Delivery of Local Curriculum</p>				
<p>ACTIONS</p>	<p>What did we achieve?</p>	<p>Evidence</p>	<p>Reasons for any differences (variances) between the target and the outcomes</p>	<p>Planning for next year - where to next?</p>
<p>Strengthening the local curriculum through implementation of NZ Histories (NZ Curriculum Refresh)</p>	<ul style="list-style-type: none"> • Staff professional learning and adoption of know understand, do framework in social sciences • Incorporation of Te ao Māori in redesign of schoolwide curriculum overview • Consistency of approach in planning formats for core subjects and inquiry learning topics • Alignment of our vision, values and teaching principles with the three key principles underpinning the curriculum refresh 	<ul style="list-style-type: none"> • ERO evaluation indicators - Responsive Curriculum Planning • Staff evaluation August 2023 • Teaching Learning & the Curriculum May 2023 - What Ākonga Have to Say Curriculum Review • Te ao Māori - MASAM Teacher Voice August 2022 	<ul style="list-style-type: none"> • Curriculum redesign provides continuity and progression in all subject areas - Year 1-6 • The school is implementing a responsive, localised curriculum. Learners have access to learning and a curriculum that better responds to their cultures, languages, identities, including te ao Māori, te reo Māori me ōna tikanga and mātauranga Māori 	<ul style="list-style-type: none"> • Keep up to date with NZ Curriculum changes and implement in a timely way • Monitor planning and implementation of programmes to ensure changes embed in practice
<p>Raising Achievement in Reading</p>	<p>What did we achieve?</p>	<ul style="list-style-type: none"> • Attitude towards reading is good across the school and overall school achievement is 75% at or above age related expectations • In Years 4 -6 Māori and Pacific student attitudes toward reading was reported as lower than that of the general school cohort. The OTJ data confirms 70% at or above expectations and 64% at or above expectations respectively. 		

		<ul style="list-style-type: none"> In Years 2 - 3 at and above age related expectations was reported at 72%, slightly below the overall school achievement. Achievement of Māori and Pacific students was reported as 69% respectively.
	Evidence	<ul style="list-style-type: none"> End of year data Board Reports (includes OTJs and analysis of e-asTTle/PATs)
	Reasons for any differences (variances) between the target and the outcomes	<ul style="list-style-type: none"> Reading remains a school strength. However, we have seen a drop in our reading data and the aspirational target of 85% was not met The school has an over representation of students with complex learning needs and English as an additional language. These students are either priority learners and/or targeted learners with Individual Education Plans or participants in intervention programmes. All children's OTJ data is reflected in the overall achievement statistics which has impacted end of year results, particularly for cohorts highly represented by ORS students.
	Planning for next year - where to next?	<ul style="list-style-type: none"> 1 hour daily targeted teaching of reading AfL practices to support rigour in planning and differentiation with a focus on active reflection Planning monitored and programmes regularly evaluated for impact on outcomes Professional learning for teachers in reading assessment materials Focus on teaching all curriculum functions through targeted reading materials that provide breadth and depth as children consolidate levels in order to move to the next Intervention programmes targeted at our lowest achievers including a review of ESOL provision Tracking and Reflection Documents to capture sharing of effective 'accelerated learning' pedagogy and culturally responsive teaching and assessment pedagogies to develop teaching practice Increasing positive attitudes towards reading in our priority learner group
Raising Achievement in Writing	What did we achieve?	<ul style="list-style-type: none"> Attitudes towards writing are variable across the school and overall school achievement is 62% at or above age related expectations In Years 4 -6 Māori OTJ achievement was reported as 40% achieving at or above age related expectations. This is significantly below the general school cohort attainment. Pacific students in Year 4-6 achieved 67%. Writing achievement in Years 2 - 3 was reported at 56% at or above age related expectations. OTJ achievement for Māori students was reported at 57% and Pacific students at 48%, significantly below the school achievement.
	Evidence	<ul style="list-style-type: none"> End of year data Board Reports (includes OTJs and analysis of e-asTTle/PATs)
	Reasons for any differences (variances) between the target and the outcomes	<ul style="list-style-type: none"> We have seen a drop in our writing data and our aspirational target of 80% was not met The effects of COVID lockdowns/moving into shared learning spaces, and staff turnover during 2020, 2021 and 2022 have impacted achievement (particularly those in Year 4, 5 and 6) The school has an over representation of students with complex learning needs and English as an additional language. These students are either priority learners and/or targeted learners with Individual Education Plans or participants in intervention programmes. All children's OTJ data is reflected in the overall achievement statistics which has impacted end of year results, particularly for cohorts highly represented by ORS students.

	<p>Planning for next year - where to next?</p>	<ul style="list-style-type: none"> ● Review of MCS Writing Rubric ● 1 hour dailey target teaching of writing ● Teaching across the writing genre as per our Curriculum Overview 2024/2025 ● Building on AfL practice in writing ● Tracking and Reflection Documents to capture sharing of effective 'accelerated learning' pedagogy and culturally responsive teaching and assessment pedagogies to develop teaching practice ● Additional teacher for writing in Year 5 ● Review of ESOL Programme - better alignment between class and withdrawal group planning ● Priority learner targets - involvement of whānau with regular contact to discuss ways to support at home, particularly for our Māori students ● Planning monitored and programmes regularly evaluated for impact on outcomes
<p>Raising Achievement in Mathematics</p>	<p>What did we achieve?</p>	<ul style="list-style-type: none"> ● Student attitudes towards mathematics is good across the school and overall school achievement is 67% at or above age related expectations ● In Years 4 -6 Māori and Pacific student attitudes toward mathematics was reported as lower than that of the general school cohort. The OTJ data confirms 53% at or above expectations and 51% at or above expectations respectively. ● In Years 2 - 3, 65% of all students achieved at 65% at or above age related expectations, close to the achievement reported for the whole school (67%). Achievement for Māori students was reported as 63% and Pacific students at 62%
	<p>Evidence</p>	<ul style="list-style-type: none"> ● End of year data Board Reports (includes OTJs and analysis of e-asTTle/PATs)
	<p>Reasons for any differences (variances) between the target and the outcomes</p>	<ul style="list-style-type: none"> ● We have seen a drop in our mathematics data and our aspirational target of 80% was not met ● The effects of COVID lockdowns/moving into shared learning spaces, and staff turnover during 2020, 2021 and 2022 have impacted achievement (particularly those in Year 4, 5 and 6) ● The school has an over representation of students with complex learning needs and English as an additional language. These students are either priority learners and/or targeted learners with Individual Education Plans or participants in intervention programmes. All children's OTJ data is reflected in the overall achievement statistics which has impacted end of year results, particularly for cohorts highly represented by ORS students.
	<p>Planning for next year - where to next?</p>	<ul style="list-style-type: none"> ● 1 hour daily targeted teaching of Mathematics ● AfL professional learning with a focus on Mathematics ● Continue with WiS Inquiry and developing teacher's mathematical knowledge and pedagogy ● Purchasing of concrete learning materials for lower level learners in senior school ● Low floor high ceiling learning opportunities to engage all learners, particularly our cusp students ● Planning for rigorous number knowledge acquisition across all aspects of number ● Frequent 'check ins' of progress using formative and summative tools to accelerate progress of less able mathematicians ● Planning monitored and programmes evaluated regularly for impact on outcomes ● Increasing positive attitudes towards maths and acceleration of learning for our priority learners

ANNUAL TARGET/GOAL: Improving Collaborative Inquiry Practice

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
<p>Strengthening links between collaborative inquiry practices and our Professional Growth Cycle</p>	<ul style="list-style-type: none"> Streamlined our systems for capturing active reflection about progress, achievement and changes to teaching practice - collaborative inquiry process can now be followed in each of our reading, writing and mathematics tracking and reflection documents Each area of the school is using the same format for capturing 'naturally occurring evidence' to ensure PGC expectations are met. 	<ul style="list-style-type: none"> August 2023 - collaborative practice evaluation ERO Evaluation Indicators - Te Ara Huarau/School Improvement Framework 	<ul style="list-style-type: none"> The school is taking steps to build professional capability and collective capacity to improve learner outcomes and for ongoing improvement and innovation. Leaders are taking steps to progress professional knowledge-building approaches with teachers to support teaching effectiveness. Taking steps to ensure school-wide leadership approaches, both for and of, teaching and learning, are progressing to develop the school's teaching capability. Quality Practice Statements are not being referred to consistently as a tool to guide our teaching and learning practice. 	<ul style="list-style-type: none"> Leadership team will explicitly refer to the QPS when having professional learning and reflection conversations in pod meetings and when they have their midterm 'attestation' checkins Continue to strengthen links between collaborative inquiry and our PGC
<p>Monitor and review-pedagogical practices, systems and processes in</p>	<ul style="list-style-type: none"> Monitoring and reporting informs the pace of implementation. 	<ul style="list-style-type: none"> August 2023 - inclusive learning environment in an ILE context evaluation 	<ul style="list-style-type: none"> Leadership progresses the improvement agenda and the strategy, aligned 	<ul style="list-style-type: none"> Barriers/challenges to meeting needs of all students in an ILE

<p>ILE spaces</p>	<p>Leadership collaboratively takes steps to build a culture of relational trust to ensure ongoing organisational capacity building for continuous improvement.</p>		<p>with its priorities. The school uses support to implement well sequenced and timely improvement activities.</p> <ul style="list-style-type: none"> ● The following barriers/challenges to meeting the needs of ALL students in an ILE setting were identified by the leadership team: <ul style="list-style-type: none"> - SN - Attendance - Behaviours - Staff changes - Language - Use of TAs - ESOL program - Starting school dates - Parental expectations - Teacher expectations 	<p>environment will be unpacked and next steps identified in our Annual Implementation Plan 2024</p> <ul style="list-style-type: none"> ● Continue to monitor, review and evaluate pedagogical approaches, systems and processes, people and resources as we adapt to our ILE spaces
<p>Align Kahui Ako inquiries with school goals</p>	<ul style="list-style-type: none"> ● Within school teacher inquiries are aligned with both school and Kahui Ako goals ● Leadership is modelling and progressing the culturally responsive, improvement-focused approach ● Further actions to give effect to Te Tiriti o Waitangi are evident in and impacting positively on learner outcomes and the curriculum. This includes using tikanga Māori, applying learning progressions in te reo Māori me ōna tikanga and broader mātauranga Māori and te ao Māori 	<p>ERO Evaluation Indicators - Te Ara Huarau/School Improvement Framework Kahui Ako presentations by Within School Teachers</p>	<ul style="list-style-type: none"> ● Teacher survey indicated that teachers want more professional development in mathematics ● Inquiry based maths - Senior Leadership acknowledge the recent changes in staff mean that our knowledge base of leading inquiry maths has depleted ● Tātaiako discussions did not take place in 2023 PGC conversations ● Mahi Pai trial was successful but will need adapting to fully meet the needs of curriculum coverage at level 1 and 2 	<ul style="list-style-type: none"> ● Focus for Afl professional learning from external providers will focus on mathematics ● Continuation of both Kahui Ako inquiries next year., Maths will focus on developing teachers' pedagogical knowledge and programme delivery, and Te Reo Māori professional learning will ensure a progressive approach to teaching across the school ● Repeat of 2021 Māori student survey at the beginning of 2024 for comparative data ● Revisit Tātaiako and Tapasā with staff

	learning for all learners.			
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STRATEGIC GOAL 2: Educationally Powerful Connections - Whanaungatanga

ANNUAL TARGET/GOAL: Community Engagement - participation in the strategic direction of the school

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Delivery of our Community Consultation Plan	<ul style="list-style-type: none"> • Since our community consultation survey of October 2022, we have continued to develop our methods to engage community in the life of the school • Values and dispositions underpinning our He Manu Rere Learner Profile are inclusive of whānau voice • Whānau aspirations from the consultation survey October 2022 are also captured in the profile 	<ul style="list-style-type: none"> • Equity Index Research Report - NZCER • Parent Feedback June 2023 • Community Consultation Survey October 2022 	<ul style="list-style-type: none"> • Strength - New Entrant induction programme in place that deliberately empowers parents and whānau to be involved and feel valued in the life of the school • Strength - strong relationships across different layers of the school community, with consistency in understanding and reinforcing of school values 	<ul style="list-style-type: none"> • “Launch” He Manu Rere with the community so that the language of learning at MCS is a shared and living initiative with relevance to all • Review of our Community Engagement Plan to address issues of engagement in consultative processes including development of a tool to measure impact of parental engagement and reciprocity of systems/processes for whanau school processes

ANNUAL TARGET/GOAL: Community Engagement - Involvement in the Local Curriculum

ACTIONS	What did we achieve?	Evidence	Reasons for any	Planning for next year -
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			differences (variances)between the target and the outcomes	where to next?
Forge stronger relationships with mana whenua through the development of NZ History and the work of Ngā Manu Taiko	<ul style="list-style-type: none"> Formation of Te Rōpū Whānau and themes arising from first Hui incorporated into Annual Plan 2024 Active engagement with Waikato Tainui and Ngāti Tamaoho through work with Kahui Ako and Ngā Manu Taiko 	<ul style="list-style-type: none"> ERO Evaluation Indicators - Te Ara Huarau/School Improvement Framework 	<ul style="list-style-type: none"> Improved consultation processes are progressing. The strategic plan is well aligned with improvements reflecting whānau consultation. Now, action is needed to realise the vision for Te Rōpū Whānau 	<ul style="list-style-type: none"> Continue work with Ngā Manu Taiko to develop resources to support delivery of local Histories curriculum
Reinstate curriculum evenings	<ul style="list-style-type: none"> This did not happen this year 		<ul style="list-style-type: none"> No staff available to lead the sessions 	<ul style="list-style-type: none"> Reinstate Reading Together workshops for parents in T1, T2 and T3 Reinstate Making Maths Count workshops for parents in T2 and T3
Involvement in local initiatives	<ul style="list-style-type: none"> We utilise a wide range of community groups to enhance curriculum delivery e.g. Manurewa Marae, Manurewa Squash Club, Manurewa Parenting Hub, Purpose, SWIS, CMS, HALO, Nexus, Whero, Tim Bray Productions, Mana Pacific, New Foundations Trust, Duffy Books, Imitate Me Dance Academy, Youth Yoga, Southern Districts Hockey, Manurewa Netball Assn, Field of Dreams. 		<ul style="list-style-type: none"> Involvement with local initiatives is a strength of the school 	<ul style="list-style-type: none"> Continue to seek opportunities to enhance curriculum delivery for our students
ANNUAL TARGET/GOAL: Engagement with Families - home/school partnerships				
ACTIONS	What did we achieve?	Evidence	Reasons for any	Planning for next year -

			differences (variances)between the target and the outcomes	where to next?
Review of report format	<ul style="list-style-type: none"> Parent feedback was considered and revised report format produced 	<ul style="list-style-type: none"> Informal feedback from parents 	<ul style="list-style-type: none"> Work is still needed to ensure our assessment and reporting data is understood by all parents 	<ul style="list-style-type: none"> Continue to refine assessment and reporting systems for clarity and shared understanding so ensure reciprocity aspect of engagement.
Maximising digital platforms for communication	<ul style="list-style-type: none"> Variety of digital platforms available to support communication 	<ul style="list-style-type: none"> Community Consultation Plan October 2022 	<ul style="list-style-type: none"> Dojo is firmly established in some areas of the school and parent feedback of this medium is positive. Consistency of Dojo across the school is an expectation in 2024 	<ul style="list-style-type: none"> Further enhance the effect of our digital platforms in sustaining productive whānau/school relationships.
Improve regular attendance rates	<ul style="list-style-type: none"> Our attendance systems and processes are thorough and under constant review as we analyse data trends and patterns 	<ul style="list-style-type: none"> Every Day Matters termly data reports Board reports 	<ul style="list-style-type: none"> Attendance rates show a 3% rise from 2022 - 83.2% to 86.2% More students were attending regularly in Term 4 of 2023 (53.3%) than in the same term of 2022 (44%). In term 2 of 2023 the rate was 60.4%. However this still falls short of our target of 70% regular attendance 	<ul style="list-style-type: none"> Improve regular attendance rates and incidences of lateness (particularly for our Pacific learners) Introduce attendance initiatives Ensure rigour in chasing up ? code with teachers to ensure attendance data captures accurate reasons for absence Teachers to proactively chase up absence in the first instance. SLT to go through ETAP functions to ensure teachers are using the tools available to them in discussions with families. Active monitoring by SLT to chase up hard to reach

				families (engaging truancy if needed)
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STRATEGIC GOAL 3: Cultural Capability - Manaakitanga

ANNUAL TARGET/GOAL: Māori achieving success as Māori

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Work in partnership with the Māori Achievement Collaborative	<ul style="list-style-type: none"> Board workshop exploring their obligations under te Tiriti o Waitangi Staff meetings throughout 2023 provided opportunities for staff to engage in culturally responsive pedagogy linked to; Māori achieving Success as Māori; Unteaching racism 	<ul style="list-style-type: none"> Equity Index Report Student voice captured in Kahui Ako presentation Evaluative discussions and next step planning with MAC facilitator 	<ul style="list-style-type: none"> See below Board will still require follow up sessions to fully engage with Hautū to be able to confidently assess how culturally responsive our school is for Māori students 	<ul style="list-style-type: none"> Working with MAC on following priorities: culturally sustaining practice, Ti Tiriti resources, progression documents, Māori whānau engagement, Common Practice Model (Teaching to the North East), incorporation of te re in reading, writing and maths, understanding of key documentation (Kahikitia, Tātaiako, Hikairo Schema), Hautū workshops for the Board
Raising Māori achievement	<ul style="list-style-type: none"> Te reo Māori is being 	The following are examples of	The Equity Index Report captures	<ul style="list-style-type: none"> Repeating 2021 Māori

	<p>used interchangeably in and outside of the classroom</p> <ul style="list-style-type: none"> • Mahi Pai initiative has supported some classrooms to teach regular vocabulary lessons • Teacher confidence is growing in use of te reo Māori,, te ao Māori and Matauranga Māori across the curriculum • Our Kapa Haka group, Whanau Kotahi, is currently supported by Whaea Nettie from Manurewa Marae. • All policies have been reviewed in the last 12 months to ensure we meet TeTiriti obligations • Data is aggregated for priority learners to improve teaching and learning 	<p>new practice; we use karakia in classrooms at the start and end of the day; the children use karakia mo kai over the speaker before lunch; we use an opening and closing prayer for staff meetings; te reo commands are used in classrooms by children and adults, and during whole school assemblies; te reo Maori and English is being used more interchangeably; a te reo based programme, supported by Manurewa Marae, is being trialled in Puriri and Rimu. Our WiS will be exploring programmes/opportunities for teachers of the senior classes to progress teaching and learning beyond simple words and phrases to the use of sentences etc.</p>	<p>our practices such as Kapa Haka, mau rākau, Ngā Manu Tāiko kōrero, toi whakairo, weaving or other mātauranga Māori programmes that we have in place to support ākonga. The report also acknowledges the teaching pedagogies used to improve outcomes for Māori learners e.g. DMIC maths principles, using student's' first language as a resource for teaching, drawing on students' cultural identity for teaching and learning and for implementation of extra-curricular activities. However, our achievement in reading, writing and mathematics shows that Māori students are not always performing as well as her peers.</p>	<p>student survey before the end of the year for comparative data</p> <ul style="list-style-type: none"> • Continue to offer professional learning support for staff (see priorities above) • Continue work of WiS inquiry
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ANNUAL TARGET/GOAL: Strengthening cultural identity for all ethnicities in the school

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Build our arts profile through a cultural lens	<ul style="list-style-type: none"> • Across school participation in diversity weeks each term • Equity Index Report recognises the value we place on equity and diversity through our curriculum, teaching and learning design and the resourcing we have in 	Equity Index Report - NZCER	<ul style="list-style-type: none"> • This is a strength of the school 	<ul style="list-style-type: none"> • Continue to build on current practice

	place to support programmes and initiatives.			
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STRATEGIC GOAL 4: Wellbeing - Hauora

ANNUAL TARGET/GOAL: Developing students' social and emotional competencies

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Professional Learning for staff in delivering mental health strategies for children	<ul style="list-style-type: none"> Different initiatives in place across the school e.g. circle time, mindfulness, zones of learning Signed up for Mitey Programme to begin in 2024 	<ul style="list-style-type: none"> Analysis of Wellbeing at School Survey 2022 	<ul style="list-style-type: none"> This is an area that the school needs some support with to provide consistency of approach. The Mitey programme will provide this opportunity 	<ul style="list-style-type: none"> Participation in Mitey Programme

ANNUAL TARGET/GOAL: Strengthening staff hauora

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Consider ways to reduce	<ul style="list-style-type: none"> Continued to streamline 	<ul style="list-style-type: none"> Mitey wellbeing review 	We implement policies that	<ul style="list-style-type: none"> Staff wellbeing initiative

<p>workload and invest in staff on a personal and professional level</p>	<p>systems to reduce workload after feedback from staff e.g. incorporation of collaborative inquiry processes in our termly tracking and evaluation documents</p> <ul style="list-style-type: none"> • Continuation of EAP • Implementation of Social club initiatives to involve full staff participation in events 	<p>tool November 2023</p>	<p>support positive mental health and wellbeing for all staff that are consistent with Te Tiriti o Waitangi and other relevant legislation - Planning</p> <p>We have a confidential process for reporting all staff mental health and wellbeing challenges and needs, including the principal - Planning</p> <p>We support staff needs related to positive mental health and wellbeing e.g EAP - Done and looking to the future</p> <p>We ensure all staff have access to appropriate professional learning - Planning</p> <p>We provide clear guidelines, developed with teaching staff, for the implementation of the curriculum based on the needs of ākonga - Done and looking to the future</p> <p>We utilise the Health Curriculum as well as other curriculum areas to address key themes of positive mental health and wellbeing education - Not yet</p>	<p>through the Mitey Programme</p> <ul style="list-style-type: none"> • Self care strategies for staff wellbeing to be incorporated into weekly staff meetings
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Manurewa Central School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2023, the school received total Kiwisport funding of \$7,750 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2023 the Manurewa Central School Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.