

MANUREWA CENTRAL SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number: 1354

Principal: Michelle Dibben

School Address: Hill Road, Manurewa

School Postal Address: 2 Hill Road, Manurewa, Manukau, 2102

School Phone: 09 269 0250

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Accountant / Service Provider:

Education  *Services.*
Dedicated to your school

MANUREWA CENTRAL SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Manurewa Central School

Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

DAVID LEACH

Full Name of Presiding Member

MICHELLE DIBBEN

Full Name of Principal



Signature of Presiding Member

M. S. Diben

Signature of Principal

26/05/25

Date:

26/05/2025

Date:

Manurewa Central School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Revenue				
Government Grants	2	6,502,367	5,431,146	6,117,749
Locally Raised Funds	3	142,162	49,950	71,502
Interest		64,592	30,000	61,492
Other Revenue		8,471	-	1,018
Total Revenue		6,717,592	5,511,096	6,251,761
Expense				
Locally Raised Funds	3	16,400	16,000	43,869
Learning Resources	4	4,688,464	4,038,319	4,402,850
Administration	5	301,539	258,134	279,945
Interest		8,518	7,000	7,200
Property	6	1,730,974	1,303,895	1,659,952
Loss on Disposal of Property, Plant and Equipment		198	-	851
Total Expense		6,746,093	5,623,348	6,394,667
Net Surplus / (Deficit) for the year		(28,501)	(112,252)	(142,906)
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(28,501)	(112,252)	(142,906)

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 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Equity at 1 January		1,792,428	1,797,973	1,925,164
Total comprehensive revenue and expense for the year		(28,501)	(112,252)	(142,906)
Distributions to the Ministry of Education - Contribution to Capital Works		(111,378)	-	(2,390)
Contributions from the Ministry of Education - Furniture and Equipment Grant		-	-	12,560
Equity at 31 December		1,652,549	1,685,721	1,792,428
Accumulated comprehensive revenue and expense		1,652,549	1,685,721	1,792,428
Equity at 31 December		1,652,549	1,685,721	1,792,428

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 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
Current Assets				
Cash and Cash Equivalents	7	159,949	542,400	985,747
Accounts Receivable	8	348,548	309,068	288,931
GST Receivable		35,389	26,488	-
Prepayments		8,018	6,357	15,935
Inventories	9	3,281	6,496	2,979
Investments	10	778,585	500,000	769,774
Funds Receivable for Capital Works Projects	17	84,951	-	24,247
		1,418,721	1,390,809	2,087,613
Current Liabilities				
GST Payable		-	-	35,295
Accounts Payable	12	512,640	361,986	650,477
Revenue Received in Advance	13	8,305	1,925	11,388
Provision for Cyclical Maintenance	14	36,225	29,233	54,881
Finance Lease Liability	15	45,083	20,872	41,419
Funds held in Trust	16	9,290	14,764	13,194
Funds held for Capital Works Projects	17	-	-	267,373
		611,543	428,780	1,074,027
Working Capital Surplus/(Deficit)		807,178	962,029	1,013,586
Non-current Assets				
Property, Plant and Equipment	11	935,616	828,294	916,056
		935,616	828,294	916,056
Non-current Liabilities				
Provision for Cyclical Maintenance	14	61,709	83,012	92,569
Finance Lease Liability	15	28,536	21,590	44,645
		90,245	104,602	137,214
Net Assets		1,652,549	1,685,721	1,792,428
Equity		1,652,549	1,685,721	1,792,428

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 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
Cash flows from Operating Activities				
Government Grants		1,714,495	1,539,566	1,587,655
Locally Raised Funds		151,249	49,950	71,170
Goods and Services Tax (net)		(70,684)	-	61,783
Payments to Employees		(1,286,290)	(1,144,100)	(1,142,653)
Payments to Suppliers		(488,673)	(484,506)	(460,110)
Interest Paid		(8,518)	(7,000)	(7,200)
Interest Received		72,345	30,000	55,647
Net cash from/(to) Operating Activities		83,924	(16,090)	166,292
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(154,858)	(57,500)	(102,084)
Purchase of Investments		(136,394)	-	(109,953)
Proceeds from Sale of Investments		127,582	587,472	427,651
Net cash from/(to) Investing Activities		(163,670)	529,972	215,614
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	12,560
Distributions to Ministry of Education		(111,378)	-	(2,390)
Finance Lease Payments		(39,547)	(49,767)	(31,153)
Funds Administered on Behalf of Other Parties		(595,127)	-	546,539
Net cash from/(to) Financing Activities		(746,052)	(49,767)	525,556
Net increase/(decrease) in cash and cash equivalents		(825,798)	464,115	907,462
Cash and cash equivalents at the beginning of the year	7	985,747	78,285	78,285
Cash and cash equivalents at the end of the year	7	159,949	542,400	985,747

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 Central School

Notes to the Financial Statements

For the year ended 31 December 2024

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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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

The 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 School's 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:

Board-owned Buildings	20-40 years
Building Improvements	10-40 years
Furniture and Equipment	3-20 years
Information and Communication Technology	3-10 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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.

l) Accounts Payable

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

m) Employee Entitlements

Short-term employee entitlements

Employee 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.

n) Revenue Received in Advance

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

o) 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.

p) 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.

q) 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.

r) 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.

s) 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.

t) Borrowings

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

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 statement 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

Government Grants - Ministry of Education
Teachers' Salaries Grants
Use of Land and Buildings Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
1,732,615	1,566,065	1,562,169
3,406,178	2,931,041	3,272,907
1,363,574	934,040	1,282,673
6,502,367	5,431,146	6,117,749

3. Locally Raised Funds

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

Revenue

Donations and Bequests
Fees for Extra Curricular Activities
Trading
Fundraising and Community Grants

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
11,110	12,500	15,903
3,784	800	5,870
10,779	15,000	12,951
116,489	21,650	36,778
142,162	49,950	71,502

Expense

Extra Curricular Activities Costs
Trading
Fundraising and Community Grant Costs

2,249	1,000	3,570
12,460	15,000	11,003
1,691	-	29,296
16,400	16,000	43,869

Surplus for the year Locally Raised Funds

125,762	33,950	27,633
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4. Learning Resources

Curricular
Employee Benefits - Salaries
Staff Development
Depreciation
Other Learning Resources

2024	2024	2023
Actual	Budget	Actual
\$	(Unaudited)	\$
148,415	120,978	93,361
4,340,078	3,735,341	4,114,916
35,726	26,500	20,476
161,477	152,500	172,204
2,768	3,000	1,893
4,688,464	4,038,319	4,402,850

5. Administration

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Audit Fees	11,040	8,500	8,130
Board Fees and Expenses	22,085	15,190	12,518
Other Administration Expenses	47,455	47,640	47,739
Employee Benefits - Salaries	191,443	166,300	183,655
Insurance	10,640	3,200	9,975
Service Providers, Contractors and Consultancy	18,876	17,304	17,928
	<u>301,539</u>	<u>258,134</u>	<u>279,945</u>

6. Property

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Cyclical Maintenance	8,888	26,855	31,915
Heat, Light and Water	40,760	45,000	53,465
Repairs and Maintenance	47,386	27,400	21,332
Use of Land and Buildings	1,363,574	934,040	1,282,673
Employee Benefits - Salaries	177,367	183,500	178,039
Other Property Expenses	92,999	87,100	92,528
	<u>1,730,974</u>	<u>1,303,895</u>	<u>1,659,952</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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Accounts	159,949	542,400	885,747
Short-term Bank Deposits	-	-	100,000
	<u>159,949</u>	<u>542,400</u>	<u>985,747</u>

Cash and cash equivalents for Statement of Cash Flows

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

Of the \$159,949 Cash and Cash Equivalents, \$8,305 of Revenue Received in Advance is held by the school, as disclosed in note 13.

8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	463	42,373	-
Receivables from the Ministry of Education	15,603	-	1,367
Interest Receivable	11,237	13,145	18,990
Teacher Salaries Grant Receivable	321,245	253,550	268,574
	<u>348,548</u>	<u>309,068</u>	<u>288,931</u>
Receivables from Exchange Transactions	11,700	55,518	18,990
Receivables from Non-Exchange Transactions	336,848	253,550	269,941
	<u>348,548</u>	<u>309,068</u>	<u>288,931</u>

9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Stationery	3,281	6,496	2,979
	<u>3,281</u>	<u>6,496</u>	<u>2,979</u>

10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	778,585	500,000	769,774
Total Investments	<u>778,585</u>	<u>500,000</u>	<u>769,774</u>

11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Board-owned Buildings	85,212	-	-	-	(4,499)	80,713
Building Improvements	221,456	-	-	-	(18,365)	203,091
Furniture and Equipment	440,362	86,569	-	-	(57,698)	469,233
Information and Communication Technology	62,249	56,784	-	-	(30,601)	88,432
Leased Assets	82,117	34,575	-	-	(46,836)	69,856
Library Resources	24,660	3,307	(198)	-	(3,478)	24,291
	916,056	181,235	(198)	-	(161,477)	935,616

The net carrying value of equipment held under a finance lease is \$69,856 (2023: \$82,117)

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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	250,533	(169,820)	80,713	250,533	(165,321)	85,212
Building Improvements	418,004	(214,913)	203,091	418,004	(196,548)	221,456
Furniture and Equipment	1,384,997	(915,764)	469,233	1,342,681	(902,319)	440,362
Information and Communication Technology	506,601	(418,169)	88,432	668,344	(606,095)	62,249
Leased Assets	161,441	(91,585)	69,856	131,283	(49,166)	82,117
Library Resources	84,742	(60,451)	24,291	84,978	(60,318)	24,660
	2,806,318	(1,870,702)	935,616	2,895,823	(1,979,767)	916,056

12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	84,419	74,215	293,445
Accruals	11,040	7,890	8,130
Employee Entitlements - Salaries	379,353	253,550	314,436
Employee Entitlements - Leave Accrual	37,828	26,331	34,466
	512,640	361,986	650,477
Payables for Exchange Transactions	512,640	361,986	650,477
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	512,640	361,986	650,477

The carrying value of payables approximates their fair value.



13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Grants in Advance - Ministry of Education	7,523	-	10,813
Other Revenue In Advance	782	1,925	575
	<u>8,305</u>	<u>1,925</u>	<u>11,388</u>

14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	147,450	85,390	115,535
Increase to the Provision During the Year	8,888	26,855	26,855
Use of the Provision During the Year	(58,404)	-	-
Other Adjustments	-	-	5,060
Provision at the End of the Year	<u>97,934</u>	<u>112,245</u>	<u>147,450</u>
Cyclical Maintenance - Current	36,225	29,233	54,881
Cyclical Maintenance - Non current	61,709	83,012	92,569
	<u>97,934</u>	<u>112,245</u>	<u>147,450</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on the schools 10 Year Property plan / painting quotes.

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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	50,800	20,872	47,621
Later than One Year and no Later than Five Years	30,739	21,590	47,728
Future Finance Charges	(7,920)	-	(9,285)
	<u>73,619</u>	<u>42,462</u>	<u>86,064</u>
Represented by			
Finance lease liability - Current	45,083	20,872	41,419
Finance lease liability - Non current	28,536	21,590	44,645
	<u>73,619</u>	<u>42,462</u>	<u>86,064</u>

16. Funds held in Trust

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	9,290	14,764	13,194
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>9,290</u>	<u>14,764</u>	<u>13,194</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense 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 project is included under cash and cash equivalents in note 7, and includes retentions on the projects, if applicable.

2024	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Pool Changing Sheds	229729	(22,052)	22,052	-	-	-
Puriri Refurbishment	239328	32,910	244,808	(471,852)	111,378	(82,756)
9&10: Toilet Upgrade	239326	234,463	(244,808)	10,345	-	-
Weather Tightness		(2,195)	-	-	-	(2,195)
Totals		<u>243,126</u>	<u>22,052</u>	<u>(461,507)</u>	<u>111,378</u>	<u>(84,951)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(84,951)

Puriri Refurbishment costs exceeded Ministry funding, and therefore, the Board provided \$111,378 of funding to complete and close out the project from retained surpluses. The \$111,378 was treated as a donation to the Ministry of Education via a distribution through equity.

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		<u>(45,304)</u>	<u>802,169</u>	<u>(513,739)</u>	<u>-</u>	<u>243,126</u>

Represented by:

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



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.

	2024 Actual \$	2023 Actual \$
<i>Board Members</i>		
Remuneration	2,800	2,725
<i>Leadership Team</i>		
Remuneration	438,152	433,205
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	<u>440,952</u>	<u>435,930</u>

There are 6 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has a Property (1 member) committee that met 20 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:

	2024 Actual \$000	2023 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	170 - 180	170 - 180
Benefits and Other Emoluments	5 - 6	5 - 6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2024 FTE Number	2023 FTE Number
100 - 110	18.00	10.00
110 - 120	1.00	2.00
120 - 130	1.00	1.00
130 - 140	1.00	1.00
	<u>21.00</u>	<u>14.00</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:

	2024 Actual	2023 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

As at 31 December 2024, the Board had no capital commitments (2023: \$499,565) as a result of entering into contracts.

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 17.

(b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	159,949	542,400	985,747
Receivables	348,548	309,068	288,931
Investments - Term Deposits	778,585	500,000	769,774
Total financial assets measured at amortised cost	1,287,082	1,351,468	2,044,452

Financial liabilities measured at amortised cost

Payables	512,640	361,986	650,477
Finance Leases	73,619	42,462	86,064
Total financial liabilities measured at amortised cost	586,259	404,448	736,541

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 the financial statements of Manurewa Central School for the year ended 31 December 2024

The Auditor-General is the auditor of Manurewa Central School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington 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, which comprise the statement of financial position as at 31 December 2024, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2024, and
 - its financial performance and its 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 Standards Reduced Disclosure Regime (Public Sector PBE Standards RDR)

Our audit was completed on 28 May 2025. 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1 and pages 24 to 40 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 (including International Independence Standards)* (New Zealand) (PSE 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand

Manurewa Central School

Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$8,025 (excluding GST). The funding was spent on sporting endeavours.

Statement of Compliance with Employment Policy

For the year ended 31st December 2024 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.

Manurewa Central School

Members of the Board

Name	Position	How Position Gained	Term Expired/ Expires
Aaron Scorrige	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

Manurewa Central School

Statement of Variance

2025

STRATEGIC GOAL 1: Learners at the Centre - Whanaungatanga

ANNUAL TARGET/GOAL: Develop 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?
Embedding the Mitey Programme	<ul style="list-style-type: none"> ● Increased teacher confidence in use of Mitey units of work ● Sustainable practices in place to support further development of Mental Health curriculum and design for learning. ● Board follows statutory requirements 	<ul style="list-style-type: none"> ● Mitey Wellbeing Review Tool August 2024 ● Updated Mental health Policies ● Te Ara Huarau/School Improvement Framework 	<ul style="list-style-type: none"> ● At the beginning of the year, evidence indicated inconsistency across the school in the uptake of the Mitey Programme. Systems and processes are now firmly established to support all teachers to deliver an effective programme e.g. included in induction 	<ul style="list-style-type: none"> ● Student Leadership and voice in the delivery of Mental Health Education ● Engaging with the community ● Monitor, review and report progression in mental health across the curriculum

Me and My School Survey	<ul style="list-style-type: none"> Students feel they can communicate their worries if they have problems at school, they look forward to coming to school and feel proud, safe and valued 	<ul style="list-style-type: none"> Me and My School Survey T1 2024 	<ul style="list-style-type: none"> In the future, we will conduct the survey in T2 to provide opportunity for the students to settle into their new environment and support them in accessing the tool to ensure integrity of findings 	<ul style="list-style-type: none"> Use of paper rather than online resources Continuing to embed He Manu Rere - Learner Profile
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ANNUAL TARGET/GOAL: Enhance 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?
Involvement in the Mitey Programme	<ul style="list-style-type: none"> Leadership implemented policies that support mental health There is a confidential process for reporting all mental health and well being needs 	<ul style="list-style-type: none"> Mitey Wellbeing Review Tool August 2024 	<ul style="list-style-type: none"> There has been strong growth in all 5 categories (Curriculum, Learners, Leadership, Stewardship and Partnership) according to teacher feedback 	<ul style="list-style-type: none"> Include a wellbeing question in PGC reviews Include wellbeing as an agenda item in team meetings
Use of wellbeing resources to support staff hauora	<ul style="list-style-type: none"> EAP is accessed by staff The following resources have been distributed and unpacked with staff - Mental Health Foundation, Gold Star & Health Promotion Agency - self help ideas 	<ul style="list-style-type: none"> Mana Model Staff Reflections T2 2024 	<ul style="list-style-type: none"> The pod structure has created comfortable silos at the expense of whole school connection. This is an area teachers would like to address. 	<ul style="list-style-type: none"> Incorporate a wellbeing question in PGC discussions Consider team building activities to further strengthen mana whānau in our environment

ANNUAL TARGET/GOAL: Promote Community Engagement - whānau/school partnerships

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
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Consultation with whānau	<ul style="list-style-type: none"> Established Te Rōpū Whānau Surveyed our parents and incorporated their responses into our workstreams He Manu Rere Learner Profile has been shared with community via newsletters 	<ul style="list-style-type: none"> Whānau Snapshot Survey Cultural Festival Continued upgrade of website/parent calendar 	<ul style="list-style-type: none"> Parent workshops did not proceed as planned due to the timeline and release of curriculum refresh expectations 	<ul style="list-style-type: none"> Board/Community engagement Community Consultation Bi annual Survey Development of an Action Plan and tools to measure impact of parental engagement and reciprocity of systems/processes for whānau school partnerships.
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STRATEGIC GOAL 2: Barrier Free Access - Ako

ANNUAL TARGET/GOAL: Develop Student Agency and Engagement

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Embedding of He Manu Rere Learner Profile	<ul style="list-style-type: none"> Dispositions from He Manu Rere are celebrated with certificates in assemblies and language of learning embedded through tools such as the learning pit 	<ul style="list-style-type: none"> Me and My School Survey T1 2024 	<ul style="list-style-type: none"> He Manu Rere Learner Profile is firmly embedded across the school. 	<ul style="list-style-type: none"> The graphics for He Manu Rere and a revised student inquiry model will be live on our website in 2025 Revisit Making Thinking Visible routines when discussing Science of Learning Principles and the 'Do' element of the curriculum Embed our student
Raising the profile of our student inquiry model	<ul style="list-style-type: none"> We reviewed our student inquiry model to support delivery of the 'DO' element of the NZ 	<ul style="list-style-type: none"> Staff Meeting Presentation 	<ul style="list-style-type: none"> Due to other priorities and time pressures of introduction of NZ curriculum refresh PLD 	

	<ul style="list-style-type: none"> Curriculum Refresh Introduced staff to 'Making Thinking Visible' routines and resources to raise student engagement levels 		we are still to review the visual of our inquiry model and embed it as common practice across the school	inquiry model to provide breadth of curriculum coverage
Kāhui Ako Teacher in School Inquiry	<ul style="list-style-type: none"> Introduction of Choice Boards for GAT students to empower student agency 	<ul style="list-style-type: none"> Feedback from Kāhui Ako Inquiry Survey feedback from GAT students 	<ul style="list-style-type: none"> Intervention didn't get the traction expected due to an increased focus on meeting the needs of well below and target students Students reported they do not set themselves challenging learning goals even though teachers agree this would support extension of their learning 	<ul style="list-style-type: none"> Goal setting for all students including higher expectations of challenge for gifted students Update GAT register and associated practices

ANNUAL TARGET/GOAL: Ensure Rigour in Teaching of Core Curriculum Areas

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Engagement with NZ refreshed curriculum for Maths and English	<ul style="list-style-type: none"> Timetables provided opportunities for 1 hour of reading, writing and maths daily Use of MoE resources and AfL external consultants provided PLD in NZ Curriculum refresh of core subjects e-asTTle workshops attended by senior school middle leaders improved understanding of use of assessment tool Participated in the 	<ul style="list-style-type: none"> Termly OTJ and summative assessment reporting Termly tracking and reflection documents Feedback and feedforward from Research Panel of Schools Balanced Maths Programme Teachers' Survey Pod evaluations Staff Meeting/TOD presentations Te Ara Huarau School 	<ul style="list-style-type: none"> There is a great deal of information for teachers to absorb and put into practice in a very short space of time. Our journey is one of slow release to allow teachers ample opportunity to learn and implement the new curriculum A challenge to overcome is that of our high percentage of ELLs students. This impacts our overall achievement 	<ul style="list-style-type: none"> PLD in structured literacy and mathematics continues Science of Learning PLD ELLs PLD Monitoring and evaluating planning and assessment, including moderation processes and use of teaching sequence Improve evaluative capability of teachers

	<p>Research Panel of Schools focus on reading and writing to support our evaluation of these subjects</p> <ul style="list-style-type: none"> ● We have a balanced approach to teaching mathematics over a 5 day programme 	Improvement framework	<p>results at the end of the year.</p> <ul style="list-style-type: none"> ● Another challenge is that of across school inconsistency in making OTJs 	
Accelerating progress in writing in Year 5	<ul style="list-style-type: none"> ● Year 5 pod introduced an extra teacher for T1, T2 and partial T3 to reduce class size for focused instruction and accelerated progress 	<ul style="list-style-type: none"> ● Planning ● Termly tracking and reflection documents ● Termly OTJ assessment reporting ● Student work ● Feedback from Research Panel of Schools 	<ul style="list-style-type: none"> ● Writing was accelerated (see results below) due to smaller groups which offered ability to conference and meet individual needs more effectively 	<ul style="list-style-type: none"> ● Continue to use whānau groupings setting high expectations of engagement and output
Kāhui Ako Teacher in School Inquiry	<ul style="list-style-type: none"> ● The maths TiS inquiry focused on elevating our pedagogical practices, particularly problem solving using a research based approach. ● Within their 3 weekly meetings successes and challenges were shared to support next steps. 	<ul style="list-style-type: none"> ● Kāhui Ako TiS Evaluation 	<ul style="list-style-type: none"> ● Inquiry was not completed due to TiS leave absence 	<ul style="list-style-type: none"> ● We may not require a TiS position for Mathematics next year due to the commitment made to participate in external maths PLD

Raising Achievement in Reading	<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 79% at or above age related expectations. ● In Years 3-5 Māori achievement was above that of all students for their year group- 79%, 90%, 78% respectively. Māori students in Year 2 and Year 6 achieved below their peers as a group - 63% and 47% - respectively. ● In Years 1, 3, 4 and 6 Pacific achievement was above that of all students for their year group - 96%, 84%, 88% and 67% respectively. Pacific students in Year 2 and 5 achieved below their peers as a group - 63% and 61 % respectively. ● PAT reading data indicates a large positive gain for those students in Year 4-6 (186 students) who completed the Term 1 and Term 4 test - effect size 0.54
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	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 and overall school achievement rose by 4% on the previous year. However, we were still short of our 85% target. ● The Year 5 cohort performed exceptionally well on the PAT test with a large significant gain and accelerated progress represented in a 0.75 effect size calculation. The Year 6 cohort did not show a gain with an effect size of 0.39. ● Although we report on Māori and Pacific cohort achievement, percentages can be misleading if there are few students represented in that year group). Further analysis is undertaken to find the story behind the data. This deeper dive enables rigorous planning of next steps according to individual needs. ● 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. ● Accelerated progress in the Year 5 team may be associated with a focus on support for the ELLs students and the deliberate links made between the reading and writing programme.
	Planning for next year - where to next?	<ul style="list-style-type: none"> ● Involvement in structured literacy and ELLs PLD across the school ● Use of NZ Curriculum progress outcomes and relevant teaching sequence stem ● Review of reading programme in Year 6 ● 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 ● 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 ELLs provision ● Tracking and Reflection Documents to capture sharing of effective 'accelerated learning' pedagogy and culturally responsive teaching and assessment pedagogies to develop teaching practice
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 65% at or above age related expectations. ● Māori achievement was below that of their cohort groups in all but Year 1 and Year 4. ● Pacific achievement was above that of their cohort groups in all but Year 2, Year 4 and Year 5 ● Writing achievement in Year 2 was significantly below the overall school achievement with only 50% achieving at or above age related expectations. Māori students 44% and Pacific students 41%. ● The Year 4 cohort dropped 2% from their overall achievement as Year 3s.
	Evidence	<ul style="list-style-type: none"> ● End of year data Board Reports (includes OTJs and analysis of e-asTTle/writing samples)
	Reasons for any differences	<ul style="list-style-type: none"> ● We have seen an increase in our writing data of 3% since 2023 but our aspirational target of 80% was not met ● The Year 2 cohort figures are a cause for concern given their reading achievement was 77%. This

	(variances)between the target and the outcomes	<p>could be a result of moderation precision when analysing writing samples.</p> <ul style="list-style-type: none"> ● Although we report on Māori and Pacific cohort achievement, percentages can be misleading if there are few students represented in that year group). Further analysis is undertaken to find the story behind the data. This deeper dive enables rigorous planning of next steps according to individual needs. ● 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"> ● Involvement in structured literacy and ELLs PLD across the school ● Use of NZ Curriculum progress outcomes and relevant teaching sequence stem ● Improved moderation processes ● Teaching across the writing genre as per our Curriculum Overview 2025/2026 ● 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 ● 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 and Pacific students ● Planning monitored and programmes regularly evaluated for impact on outcomes
Raising Achievement in Mathematics	What did we achieve?	<ul style="list-style-type: none"> ● Student attitudes towards mathematics is good across the school and overall school achievement is 76% at or above age related expectations ● In Years 4 -6 Māori attitudes toward mathematics were reported as lower than that of the general school cohort. The OTJ data confirms 52% at or above expectations. On the other hand, Pacific achievement in Years 4 -6 was above that of all students for this group at 70% ● PAT mathematics data shows a large positive gain for the 206 students who took both the term 1 and Term 4 PAT test - effect size of 0.58. There was a large significant gain for year 4 students who made accelerated progress - effect size 0.77. There was a moderate positive gain for Year 6 - effect size 0.48
	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 an increase of 9% in our OTJ mathematics data from 2023 to 2024, falling just short of our 80% target. ● Although we report on Māori and Pacific cohort achievement, percentages can be misleading if there are few students represented in that year group). Further analysis is undertaken to find the story behind the data. This deeper dive enables rigorous planning of next steps according to individual needs. ● 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

		<p>reflected in the overall achievement statistics which has impacted end of year results, particularly for cohorts highly represented by ORS students.</p> <ul style="list-style-type: none"> ● The overall progress of mathematics achievement in Years 1-5 could be a result of whānau grouping rather than cross grouping which continued to be a Year 6 practice in 2024.
	Planning for next year - where to next?	<ul style="list-style-type: none"> ● Use of NZ Curriculum progress outcomes and relevant teaching sequence stem ● Mathematics PLD ● Building on AfL practice in mathematics ● 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: Deliver Inclusive Initiatives that Value the Diversity of Students

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Improve regular attendance rates	<ul style="list-style-type: none"> ● Weekly, termly and annual attendance initiatives were introduced ● Attendance codes reviewed with teachers to ensure consistency across the school ● Regular attendance rates have been trending upwards since 2022 	<ul style="list-style-type: none"> ● Every Day Matters Reports 	<ul style="list-style-type: none"> ● Our attendance initiatives have had a slight impact on our regular attendance rates throughout the year but we are still short of our 70% target ● T4 - 62% (2023 53%) T3 - 49% (2023 50%) T2 - 58% (2023 47%) T1 - 60% (2023 61%) ● Māori student attendance rates require closer scrutiny 	<ul style="list-style-type: none"> ● Review of attendance initiatives and culturally responsive strategies ● Target 70% regular attendance for 2025 ● Focused approach to monitoring students with irregular attendance rates (specifically Māori students)

Review use of Tapasā in school practices	<ul style="list-style-type: none"> ● Tapasā was not addressed due to time constraints 			<ul style="list-style-type: none"> ● Revisiting Tapasā through our PGC
Extend provision and support for students with learning needs	<ul style="list-style-type: none"> ● Reviewed programme for ELLs students to ensure closer alignment between withdrawal groups and classroom work ● Tier 2 literacy programme planned to replace Reading Recovery ● High functioning learning support team partner effectively with agencies to deliver targeted support to students with ongoing learning challenges ● Board appointed a special needs teacher to support teaching and learning for our ORS students 	<ul style="list-style-type: none"> ● ESOL Audit Outcomes ● Learning Support Report ● Reading Recovery Support ● Te Ara Huarau School Improvement framework 	<ul style="list-style-type: none"> ● We still need to refine our programmes for ELLs students as numbers are growing, particularly in the mid and senior levels of the school. PLD in 2025 will focus on the use of the English Language Learning Progressions to support barriers to curriculum engagement 	<ul style="list-style-type: none"> ● Implementation of ESOL Verification Report considerations ● Introduction of termly reports to highlight progress for students on targeted interventions ● Tier 2 literacy intervention by specialist teacher

STRATEGIC GOAL 3: Quality Teaching and Leadership - Rangatiratanga

ANNUAL TARGET/GOAL: Ensure Māori achieve 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 training in Hautū ● PLD for teachers - understanding of key documents e.g. Kāhikitia - supporting Māori students to experience success as Māori, Tātaiako - teacher's cultural competencies and the Hikora Schema - culturally responsive teaching and learning. Teachers were able to identify their strengths and areas of development aligned to obligations of Te Tiriti 	<ul style="list-style-type: none"> ● Board minutes ● Pod minutes 	<ul style="list-style-type: none"> ● Board need a deeper working knowledge of how schoolwide process, practice and documentation aligns with culturally responsiveness and Te Tiriti obligations ● Pod feedback provided evidence that staff have a good grasp of the following; what a culturally competent teacher does, how they prepare to teach and how they engage with ākonga. 	<ul style="list-style-type: none"> ● Te Tiriti to be a standing agenda item at each Board meeting ● Board to lead the review using Hautū tool
Kāhui Ako Teacher in School Inquiry	<ul style="list-style-type: none"> ● Development of Te Reo Māori progressions supported teachers to adopt a progressive approach to learning and teaching 	<ul style="list-style-type: none"> ● Kāhui Ako TiS Evaluation 	<ul style="list-style-type: none"> ● With the progressions completed our TiS inquiry has come to an end 	<ul style="list-style-type: none"> ● Use of Te Reo progressions as cited in our Curriculum Delivery Guidelines
Work in partnership with Ngā Manu Taiko	<ul style="list-style-type: none"> ● Regular hui were held to begin to plan units of work from histories gifted by Ngati Te Ata 	<ul style="list-style-type: none"> ● Ngā Manu Taiko minutes 	<ul style="list-style-type: none"> ● Engagement with Te Ata was slow at the beginning of the year but from Term 3 the group had attracted strong personnel to continue this mahi and produce resources for schools to access across the Kāhui 	<ul style="list-style-type: none"> ● Completion and implementation of our local history curriculum units
Middle Leadership Professional Learning	<ul style="list-style-type: none"> ● Revisiting Tātaiako at leadership and teacher level to ensure alignment with teaching standards and expectations of our PGC ● Middle leadership were involved in review of the school's annual statement to the MoE detailing how 	<ul style="list-style-type: none"> ● Feedback loop from Leadership Programme (inhouse PLD) ● Termly tracking and reflection documents ● Tātaiako teacher reflections/self evaluations ● Te Ara Huarau School Improvement Framework 	<ul style="list-style-type: none"> ● The middle leadership team has strength in leading to the North East and the importance of relationship based teaching and learning in practice. ● We need to explore the use of the Hikairo Schema to further grow cultural 	<ul style="list-style-type: none"> ● Continued PLD in culturally responsive teaching using the Hikairo Schema, Tātaiako and Tapasā

	<p>we give effect to Te Tiriti o Waitangi</p> <ul style="list-style-type: none"> ● Professional learning focused on cultural competence, cultural capability and culturally responsive practice. 		responsivity.	
Review use of Tātaiako in teacher practice	<ul style="list-style-type: none"> ● Staff meeting time was used to re engage teachers with the expectations of Tātaiako in order to meet our Tiriti obligations ● Tātaiako was incorporated into PGC discussions 	<ul style="list-style-type: none"> ● Termly tracking and reflection documents ● Tātaiako teacher reflections/self evaluations 	<ul style="list-style-type: none"> ● Teachers were able to align Tātaiako objectives with their practice and are in the early stages of evaluating impact 	<ul style="list-style-type: none"> ● Implement next steps highlighted in the Tātaiako evaluation e.g. engagement with whānau, culturally responsive teaching and learning, improved knowledge of local history and Tikanga

ANNUAL TARGET/GOAL: Improve Assessment for Learning Practices

ACTIONS	What did we achieve?	Evidence	Reasons for any differences (variances) between the target and the outcomes	Planning for next year - where to next?
Provide professional learning to improve AfL practice	<ul style="list-style-type: none"> ● Completed a 2 year AfL programme with an outside provider . The school now aligns its practice with the AfL archway. ● PAC observation feedback confirmed teachers are effective in modelling, students are able to articulate their learning and are being prompted to explain their thinking, and they are engaged in the maths lessons observed. ● Participated in assessment literacy PLD 	<ul style="list-style-type: none"> ● Feedback from provider's observations of lessons ● Tracking and reflection documents 	<ul style="list-style-type: none"> ● There is still inconsistency of practice across the school in some aspects of AfL as this pedagogy takes time to embed and become a 'habit of mind.' ● Some teachers and leaders need support to view data not as static numbers but as a conversation. It needs to stimulate discussion to challenge ideas, rethink direction and monitor progress as a school's direction progresses. Our tracking and reflection 	<ul style="list-style-type: none"> ● Explore consistent and sustainable AfL pedagogies to embed schoolwide expectations in differentiation, self/peer assessment, goal setting practices and assessment literacy ● Continue to develop assessment literacy practice in line with assessment expectations of curriculum refresh

	upskilling teachers in using data with rigour to support planning, ongoing formative and summative assessment and tracking, and programme planning		documents will capture progress towards these aims in the quality of discussion minuted.	
ANNUAL TARGET/GOAL: Develop Middle Leadership Capability				
Maximise opportunities for collaborative decision making	<ul style="list-style-type: none"> ● In house Leadership programme supported middle leaders to grow capacity and the skills needed to drive their teams towards the goals in our strategic plan. ● Fortnightly leadership meetings focused on readings, discussions and implications for practice. 	<ul style="list-style-type: none"> ● Minuted discussions ● Tracking and reflection documents 	<ul style="list-style-type: none"> ● The aim of the programme is to develop strategic leadership to sustain progress of initiatives. For some, they are at an early stage of developing these skills. Differentiated support is required to ensure leaders feel supported to do their best. This is also important to ensure their wellbeing. 	<ul style="list-style-type: none"> ● Strengthen links between collaborative inquiry and our PGC ● Continue development of our Leadership Programme
Provide professional learning to develop leadership capability	<ul style="list-style-type: none"> ● Leaders continued to work with a coach to develop team building skills in their role as middle leaders 	<ul style="list-style-type: none"> ● External Provider feedback 	<ul style="list-style-type: none"> ● Feedback confirms middle leaders are becoming more self reflective, particularly in their ability to manage conflict and deal with challenges 	<ul style="list-style-type: none"> ● Provide PLD in Practice Analysis Conversations with a focus on AfL ● Provide opportunities to develop evaluative capacity

How we have given effect to Te Tiriti o Waitangi at Manurewa Central School

MAORI DIMENSIONS and CULTURAL DIVERSITY

Manurewa Central School reflects Cultural Diversity by:

- Ensuring that the experiences, cultural traditions, histories and languages of our diverse community are respected and valued
- Ensuring our curriculum acknowledges the unique position of Maori, the place of Pacific Nation communities and other cultural groups in NZ
- Providing learning support for our students with non-English speaking backgrounds
- Acknowledging and utilising our local community in the learning experiences for our children

Manurewa Central School recognises and values the unique position of Maori by:

- Ensuring the Treaty of Waitangi guides our practice
- Acknowledging that New Zealand is foremost a bicultural nation
- Ensuring that all learners have the opportunity to learn Te Reo and an understanding of everyday conversational language
- Acknowledge and respect the values, traditions and history of Maori, observe cultural sensitivity to Tikanga Maori (Maori protocol) and show respect for local Maori identity involved in the school and community

Manurewa Central School incorporates Tikanga Maori into the school curriculum by:

- Integrating Te Reo across the school day and promoting Tikanga Maori within programmes
- Encouraging the correct pronunciation of Te Reo Maori
- Making efforts to provide kapa haka opportunities for our students
- Promoting and participating in Maori Language Week and celebrating Matariki

Manurewa Central School consults with our local Maori community by:

- Communicating policies, plans and targets to support the achievement of Maori students
- Seeking Maori voice in matters relating to the wellbeing and learning of their children

When a parent of a student requests that their child/ren be provided with instruction in Te Reo Maori beyond the resources of the school, the Principal will:

- Discuss with the whānau the ways Manurewa Central School currently includes Te Ao Maori-Te Reo and Tikanga Maori in our programmes
- Assist parents to gain information on schools in the district that have capacity for more intensive instruction

Giving effect to Te Tiriti o Waitangi is one of the board's primary objectives. Our Statement of Variance demonstrates our commitment to ensuring we comply with Section 127(1)(d) of the Education and Training Act 2020. The act defines how schools must give effect to Te Tiriti o Waitangi by

- working to ensure that its plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori; and
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori (including progress we have made); and
- achieving equitable outcomes for Māori students.

The following strategies have been incorporated into our planning during 2024 to ensure we meet our obligations under Te Tiriti and our commitment to promoting an inclusive and equitable education for our Māori students (also referred to in our Māori dimensions and Cultural Diversity Statement above).

Strategic Goal 3 - Quality Teaching and Leadership - Rangitiratanga - Māori achieving Success as Maori

- **Incorporate Te Reo Māori (Māori language) and Tikanga Māori (Māori customs and protocols) into the curriculum:** achieved through working in partnership with our facilitator from the Māori Achievement Collaborative (MAC) to develop teachers' cultural competency and responsivity - understanding of key documentation e.g. Ka Hikitia, Tātaiako, Hikoira Schema; working with our Kahui Ako WiS to explore the best pedagogical approach to the teaching of te reo Māori - introduction of Mahi Pai (Manurewa Marae initiative) in selected pods/classes and the development of Te Reo Māori progression document across the school; incorporation of Tātaiako into PGC conversations to monitor teachers' growth.
- **Ensure plans and policies reflect local tikanga Māori, mātauranga Māori and te ao Māori;** achieved through Hautū training for board, professional development for teachers supported by external facilitators (MAC) focusing on culturally responsive pedagogy linked to Māori achieving Success as Māori, Unteaching Racism and an understanding of the key documents that support us to meet our Tiriti obligations.; middle leadership development in leading to the North East and relationship based teaching and learning.

Strategic Goal 2 -Barrier Free Access - Ako

- **Ensure local curriculum reflect local tikanga Māori, mātauranga Māori and te ao Māori:** achieved though working in collaboration with our Kahui Ako rūpū Ngā Manu Taiko, strengthening the local curriculum through implementation of NZ Histories (NZ Curriculum Refresh) incorporated through the redesign of a progressive school wide curriculum overview; we continue to build on our successful promotion of cultural celebrations and events through celebration of Te Wiki o te Reo Māori , Matariki, and Waitangi Day; ensuring we recognise the individual needs of our Māori students by tracking their progress and reflecting on our teaching practice and programmes; providing interventions to accelerate Māori students at risk of under achieving.

Strategic Goal 1 - Learners at the centre - Whanaungatanga

- **Create a culturally inclusive environment;** achieved through Formation of Te Rōpū Whānau and themes arising from first Hui incorporated into Annual Plan 2024/25, active engagement with Waikato Tainui, Ngāti Tamaoho and Ngati Te Ata through work with Kahui Ako and Ngā Manu Taiko. Teacher, student and whānau voice is captured formally and informally throughout the year to support plans for Māori students.

Outcomes in reading, writing and mathematics for Māori students were analysed termly to enable equitable outcomes. At the end of the year the following outcomes were reported.

Reading (whole school 79%)			Writing (whole school 65%)			Mathematics (whole school 76%)		
Outcomes shown as percentages, based on end of year OTJs, for students achieving at or above age related expectations								
Year level	All students %	Māori students %	Year level	All students %	Māori students %	Year level	All students %	Māori students %
1	94	91	1	95	96	1	96	96
2	77	63	2	50	44	2	78	82
3	78	79	3	62	52	3	73	75
4	81	90	4	57	60	4	59	50
5	76	78	5	70	56	5	65	45
6	65	47	6	54	40	6	64	61

NB: Small cohort size and/or over representation of Māori students with special educational needs, in some year groups, is significant when interpreting the data shown. As a result, actions for 2024 will reflect any trends, patterns or specific interventions needed to ensure equitable outcomes for Māori students.