

MANUREWA EAST SCHOOL

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

School Directory

Ministry Number:	1352
Principal:	Mary Takatainga
School Address:	Scotts Rd, Manurewa, Auckland
School Postal Address:	Scotts Rd, Manurewa, Auckland
School Phone:	09-266-9487
School Email:	m.takatainga@manurewaeast.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Susan Miller	Chair Person	Re-Elected 2019	May 2022
Mary Takatainga	Principal ex Officio	Appointed 2017	
Carla Taylor	Parent Rep	Re-Elected 2019	May 2022
Stacey Dixon	Parent Rep	Re-Elected 2019	May 2022
Stephen Miller	Parent Rep	Elected 2019	May 2022
Despina Martin	Staff Rep	Elected 2019	May 2022
Vino Andrews	Parent Rep	Elected 2019	May 2022

Accountant / Service Provider:	Gail Bond - Money Monitors
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MANUREWA EAST SCHOOL

Annual Report - For the year ended 31 December 2020

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Kiwisport

Manurewa East School

Statement of Responsibility

For the year ended 31 December 2020

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

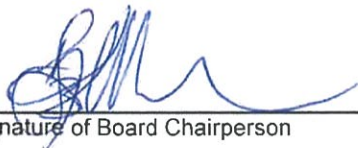
The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Susan Miller

Full Name of Board Chairperson



Signature of Board Chairperson

31 May 2021

Date:

Mary Takatainga

Full Name of Principal



Signature of Principal

31 May 2021

Date:

Manurewa East School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Revenue				
Government Grants	2	3,701,632	3,501,482	3,431,094
Locally Raised Funds	3	174,463	144,400	153,137
Interest Earned		9,981	8,500	18,472
		<u>3,886,076</u>	<u>3,654,382</u>	<u>3,602,703</u>
Expenses				
Locally Raised Funds	3	74,487	99,250	97,172
Learning Resources	4	2,167,683	2,126,274	2,059,896
Administration	5	251,254	256,520	271,795
Finance Costs		4,436	1,500	7,765
Property	6	1,044,910	1,064,705	1,061,326
Depreciation	7	114,371	100,000	138,073
		<u>3,657,141</u>	<u>3,648,249</u>	<u>3,636,027</u>
Net Surplus / (Deficit)		228,935	6,133	(33,324)
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>228,935</u>	<u>6,133</u>	<u>(33,324)</u>

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

Manurewa East School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2020

	Note	Actual 2020 \$	Budget (Unaudited) 2020 \$	Actual 2019 \$
Balance at 1 January		<u>862,870</u>	<u>862,870</u>	<u>888,963</u>
Total comprehensive revenue and expense for the year		228,935	6,133	(33,324)
Capital Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		-	-	7,231
Equity at 31 December	22	<u>1,091,805</u>	<u>869,003</u>	<u>862,870</u>
Retained Earnings		1,091,805	869,003	862,870
Reserves		-	-	-
Equity at 31 December		<u>1,091,805</u>	<u>869,003</u>	<u>862,870</u>

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

Manurewa East School
Statement of Financial Position
As at 31 December 2020

	Notes	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Current Assets				
Cash and Cash Equivalents	8	732,713	319,426	343,293
Accounts Receivable	9	389,443	419,245	390,760
GST Receivable		17,431	31,626	31,626
Prepayments		4,635	5,539	5,539
Inventories	10	23,085	28,402	28,402
Investments	11	373,278	363,251	363,251
		<u>1,540,585</u>	<u>1,167,489</u>	<u>1,162,871</u>
Current Liabilities				
Accounts Payable	13	417,208	343,696	343,696
Provision for Cyclical Maintenance	14	21,619	32,181	32,181
Finance Lease Liability - Current Portion	15	29,291	38,762	38,762
Funds held for Capital Works Projects	16	10,671	79,872	51,387
Funds for Resource Teachers of Learning & Behaviour services	17	446,899	354,168	354,168
		<u>925,688</u>	<u>848,678</u>	<u>820,194</u>
Working Capital Surplus/(Deficit)		614,897	318,810	342,677
Non-current Assets				
Property, Plant and Equipment	12	548,210	640,147	610,147
		<u>548,210</u>	<u>640,147</u>	<u>610,147</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	60,659	55,127	55,127
Finance Lease Liability	15	10,643	34,827	34,828
		<u>71,302</u>	<u>89,954</u>	<u>89,955</u>
Net Assets		<u>1,091,805</u>	<u>869,003</u>	<u>862,870</u>
Equity		<u>1,091,805</u>	<u>869,003</u>	<u>862,870</u>

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

Manurewa East School
Statement of Cash Flows
For the year ended 31 December 2020

		2020	2020	2019
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
Cash flows from Operating Activities				
Government Grants		1,212,664	958,992	982,202
Locally Raised Funds		123,966	144,400	153,003
Hostel		-	-	-
International Students		-	-	-
Goods and Services Tax (net)		14,195	-	(8,506)
Payments to Employees		(573,358)	(487,400)	(535,475)
Payments to Suppliers		(341,518)	(498,506)	(708,028)
Interest Paid		(4,436)	(4,436)	(7,765)
Interest Received		8,870	8,500	18,472
Cyclical Maintenance Payments		(6,863)		(749)
Net cash from / (to) the Operating Activities		433,520	121,550	(106,846)
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)			(5,000)	-
Purchase of PPE (and Intangibles)		(45,020)	(30,000)	(95,806)
Purchase of Investments		(10,028)	(135,922)	(161,739)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(55,048)	(170,922)	(257,545)
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	7,231
Finance Lease Payments		(41,068)	-	27,268
Painting contract payments		-	-	-
Loans Received/ Repayment of Loans		-	-	-
Funds Administered on Behalf of Third Parties		92,730	105,376	105,376
Funds Held for Capital Works Projects		(40,715)	(79,872)	(139,246)
Net cash from Financing Activities		10,947	25,504	629
Net increase/(decrease) in cash and cash equivalents		389,419	(23,867)	(363,762)
Cash and cash equivalents at the beginning of the year	8	343,293	343,293	707,055
Cash and cash equivalents at the end of the year	8	732,713	319,426	343,293

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

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

Manurewa East School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2020

a) Reporting Entity

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

b) Basis of Preparation

Reporting Period

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

Basis of Preparation

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

Financial Reporting Standards Applied

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

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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

Presentation Currency

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

Specific Accounting Policies

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

Critical Accounting Estimates And Assumptions

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

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

Cyclical maintenance

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 long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 12.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

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

Other Grants

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

Grants for the use of land and buildings are also not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Proprietor. Use of land and building grants are recorded as income in the period the school uses the land and building.

Donations, Gifts and Bequests

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

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

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

i) Inventories

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

j) Investments

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

k) Property, Plant and Equipment

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

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

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

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

Finance Leases

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

Depreciation

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

The estimated useful lives of the assets are:

Building improvements – Crown	50 years
Furniture and equipment	10–15 years
Information and communication technology	5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

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

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

Non cash generative assets

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

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

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

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

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 benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. The cluster of schools operate activities outside of school control. These amounts are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

q) Provision for Cyclical Maintenance

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

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

r) Financial Instruments

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

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

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

s) 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.

Borrowings include but not limited to bank overdrafts, operation leases, finance leases, painting contracts and term loans.

t) 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.

u) Budget Figures

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

2. Government Grants

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Operational grants	901,984	856,992	769,146
Teachers' salaries grants	1,748,990	1,728,920	1,671,801
Use of Land and Buildings grants	841,614	813,570	797,564
Resource teachers learning and behaviour grants	-	-	-
Other MoE Grants	209,044	102,000	192,583
	<u>3,701,632</u>	<u>3,501,482</u>	<u>3,431,094</u>

The school has opted in to the donations scheme for this year. Total amount received was \$51,300

Other MOE Grants total includes additional COVID-19 funding totalling \$9,475

3. Locally Raised Funds

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

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Revenue			
Donations	29,910	10,000	4,924
Fundraising	107,256	42,000	85,006
Trading	35,558	64,000	54,960
Activities	1,739	28,400	8,246
	<u>174,463</u>	<u>144,400</u>	<u>153,137</u>
Expenses			
Activities	13,039	33,000	17,217
Trading	56,444	51,250	61,076
Fundraising (costs of raising funds)	5,004	15,000	18,880
	<u>74,487</u>	<u>99,250</u>	<u>97,172</u>
<i>Surplus for the year Locally raised funds</i>	<u>99,976</u>	<u>45,150</u>	<u>55,964</u>

4. Learning Resources

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Curricular	33,272	56,854	35,140
Information and communication technology	1,513	37,000	16,635
Library resources	668	3,500	3,456
Employee benefits - salaries	2,121,788	2,002,420	1,986,963
Staff development	10,442	26,500	17,702
	<u>2,167,683</u>	<u>2,126,274</u>	<u>2,059,896</u>

5. Administration

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	5,250	5,120	5,120
Board of Trustees Fees	2,230	5,500	3,225
Board of Trustees Expenses	22,590	24,500	24,210
Communication	6,628	6,750	7,270
Consumables	22,802	23,000	25,992
Other	19,306	19,250	21,533
Employee Benefits - Salaries	146,057	147,900	157,360
Insurance	7,391	7,000	8,086
Service Providers, Contractors and Consultancy	19,000	19,000	19,000
	<u>251,254</u>	<u>258,020</u>	<u>271,795</u>

6. Property

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	61,927	71,000	55,927
Cyclical Maintenance Provision	257	20,000	(709)
Grounds	4,780	18,500	15,717
Heat, Light and Water	34,017	26,104	36,803
Repairs and Maintenance	34,806	33,531	70,321
Use of Land and Buildings	841,614	813,570	797,564
Security	13,004	16,000	22,751
Employee Benefits - Salaries	54,504	66,000	62,952
	<u>1,044,910</u>	<u>1,064,705</u>	<u>1,061,326</u>

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

7. Depreciation of Property, Plant and Equipment

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Buildings - School	8,137	10,000	7,499
Furniture and Equipment	37,220	30,000	39,161
Information and Communication Technology	26,486	20,000	25,489
Motor Vehicles	2,106	5,000	2,106
Leased Assets	39,281	30,000	62,516
Library Resources	1,140	5,000	1,303
	<u>114,371</u>	<u>100,000</u>	<u>138,073</u>

8. Cash and Cash Equivalents

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Bank Current Account	507,796	94,712	118,579
Bank Call Account	124,917	124,714	124,714
Short term Bank Deposits	100,000	100,000	100,000
Cash and cash equivalents for Statement of Cash Flows	<u>732,713</u>	<u>319,426</u>	<u>343,293</u>

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

Of the **\$732,713** Cash and Cash Equivalents, **\$446,899** is held by the School on behalf of the RTLB cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Receivables	-	-	-
Receivables from Ministry of Education	30,971	107,935	79,450
Interest Receivable	1,111	2,660	2,660
Teacher Salaries Grant Receivable	357,361	308,650	308,650
	<u>389,443</u>	<u>419,245</u>	<u>390,760</u>
Receivables from Exchange Transactions	1,111	2,660	2,660
Receivables from Non-Exchange Transactions	388,332	416,585	388,100
	<u>389,443</u>	<u>419,245</u>	<u>390,760</u>

10. Inventories

	2020	2020 Budget	2019
	Actual	(Unaudited)	Actual
	\$	\$	\$
Stationery	3,230	11,041	11,041
School Uniforms	19,855	17,361	17,361
	<u>23,085</u>	<u>28,402</u>	<u>28,402</u>

11. Investments

The School's investment activities are classified as follows:

	2020	2020	2019
	Actual	Budget	Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	373,278	363,251	363,251
Non-current Asset			
Long-term Bank Deposits	-	-	-
	<u>373,278</u>	<u>363,251</u>	<u>363,251</u>

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2020	\$	\$	\$	\$	\$	\$
Buildings	316,576	-			(8,137)	308,439
Furniture and Equipment	131,096	5,021			(37,220)	98,898
Information and Communication	73,792	39,999			(26,486)	87,306
Motor Vehicles	10,183	-			(2,106)	8,077
Leased Assets	69,382	7,413			(39,281)	37,512
Library Resources	9,120	-			(1,140)	7,980
Balance at 31 December 2020	610,147	52,433	-	-	(114,371)	548,210

The net carrying value of equipment held under a finance lease is \$37,512 (2019: \$69,382)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2020	\$	\$	\$
Buildings	417,292	(108,854)	308,439
Furniture and Equipment	640,120	(541,223)	98,898
Information and Communication	413,902	(326,597)	87,306
Motor Vehicles	21,057	(12,979)	8,077
Leased Assets	170,457	(132,945)	37,512
Library Resources	48,841	(40,861)	7,980
Balance at 31 December 2020	1,711,669	(1,163,458)	548,210

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Buildings	280,027	44,049	-	-	(7,499)	316,576
Furniture and Equipment	161,045	9,211	-	-	(39,161)	131,096
Information and Communication Technology	92,025	7,256	-	-	(25,489)	73,792
Motor Vehicles	12,289	-	-	-	(2,106)	10,183
Leased Equipment	98,227	33,671	-	-	(62,515)	69,384
Library Resources	10,423	-	-	-	(1,303)	9,120
Balance at 31 December 2019	654,034	94,186	-	-	(138,072)	610,147

The net carrying value of equipment held under a finance lease is \$69,382. (2018: \$98,227)

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Buildings	417,292	(100,717)	316,576
Furniture and Equipment	635,098	(504,003)	131,096
Information and Communication Technology	373,903	(300,111)	73,792
Motor Vehicles	21,057	(10,873)	10,183
Leased Equipment	163,044	(93,662)	69,382
Library Resources	48,841	(39,721)	9,120
Balance at 31 December 2019	1,659,236	(1,049,088)	610,147

13. Accounts Payable

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	19,378	7,235	7,235
Accruals	21,833	12,755	12,755
Employee Entitlements - salaries	357,361	308,650	308,650
Employee Entitlements - leave accrual	18,636	15,056	15,056
	<u>417,208</u>	<u>343,696</u>	<u>343,696</u>
Payables for Exchange Transactions	417,208	343,696	343,696
	<u>417,208</u>	<u>343,696</u>	<u>343,696</u>

The carrying value of payables approximates their fair value.

14. Provision for Cyclical Maintenance

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	87,308	87,308	88,766
Increase to the Provision During the Year	13,103	-	14,794
Adjustment to the Provision	-	-	(16,252)
Use of the Provision During the Year	(18,133)	-	-
Provision at the End of the Year	<u>82,278</u>	<u>87,308</u>	<u>87,308</u>
Cyclical Maintenance - Current	21,619	32,181	32,181
Cyclical Maintenance - Term	60,659	55,127	55,127
	<u>82,278</u>	<u>87,308</u>	<u>87,308</u>

15. Finance Lease Liability

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

	2020	2020	2019
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	29,291	38,762	38,762
Later than One Year and no Later than Five Years	10,642	34,827	34,827
Later than Five Years	-	-	-
	<u>39,933</u>	<u>73,589</u>	<u>73,589</u>

16. 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:

		2020	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Building Replacement	<i>in progress</i>		17,330	-	-	-	17,330
Office Upgrade	<i>in progress</i>		(15,735)	19,452	(3,000)	-	717
Drainage Project (2020)	<i>in progress</i>		-	44,358	-	-	44,358
Security Upgrade	<i>in progress</i>		62,542	-	(43,296)	-	19,246
Spouting D4	<i>completed</i>		-	-	(31,542)	-	(31,542)
Drinking Fountains	<i>completed</i>		-	-	(26,688)	-	(26,688)
Wall Fencing	<i>completed</i>		(12,750)	-	-	-	(12,750)
Totals			51,387	63,810	(104,526)	-	10,671

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

81,651

(70,980)

10,671

		2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Building Replacement	<i>in progress</i>		17,330	-	-	-	17,330
Office Upgrade	<i>in progress</i>		-	-	(15,735)	-	(15,735)
Hall Roof Upgrade	<i>in progress</i>		-	40,797	(84,847)	44,049	-
Drainage Project	<i>completed</i>		20,593	-	(46,607)	26,013	-
Security Upgrade	<i>in progress</i>		152,709	93,633	(183,800)	-	62,542
Wall Fencing	<i>in progress</i>		-	-	(12,750)	-	(12,750)
Totals			190,632	134,431	(343,739)	70,062	51,387

Represented by:

Funds Held on Behalf of the Ministry of Education
Funds Due from the Ministry of Education

79,872

(28,485)

51,387

17. Funds for RTLB Services

The Ministry of Education provides funds to the Manurewa East School to provide Resource Teachers of Learning and Behaviour (RTLB) services to the following schools in its cluster: Alfriston School, Alfriston College, Clayton Park School, Everglade Primary School, Finlayson Park School, Greenmeadows Intermediate School, Hillpark School, Homai Primary School, James Cook High School, Leabank Primary School, Manurewa Central School, Manurewa East School, Manurewa High School, Manurewa South School, Manurewa West School, Randwick Park School, Reremoana School, Roscommon School, Rowandale School, St Anne's Catholic School, Takanini School, Te Kura Akonga O Manurewa, Te Kura Kaupapa Maori O Manurewa, The Gardens School, Weymouth Primary School, Wiri Central School.

The cluster employs specially trained RTLB teachers who itinerate between schools in the cluster to support the learning needs of individual students, groups of students and schools. The cluster also provides resources including funding to support students with additional learning on an as-needs basis.

This note sets out the income and expenditure of the RTLB cluster for the year. In addition as at 31 December 2020 the RTLB cluster had the following assets and liabilities.

	2020	2020 Budget (Unaudited)	2019
	Actual \$	\$	Actual \$
Funds held at beginning of the year	354,168	354,168	248,794
<i>Revenue</i>			
Teachers' Salary Grant	2,722,945	-	2,648,913
Administration Grant	104,724	118,530	103,070
Learning Support Funding	199,707	229,663	199,707
Travel Grant	107,011	123,063	109,620
Other Revenue	(3,295)	13,400	10,664
	3,131,092	484,656	3,071,974
Total funds available	3,485,260	838,824	3,320,768
<i>Expenses</i>			
Employee Benefit - Salaries	2,722,945	-	2,648,913
Administration	122,046	143,493	122,964
Learning Support	88,346	214,663	86,358
Travel	53,754	90,000	60,981
Other Expenses	51,270	37,500	47,384
	3,038,361	485,656	2,966,600
Returned to MOE	-	-	-
Funds Held at Year End	446,899	354,168	354,168
Current Assets			
Cash at Bank	446,899	354,168	354,168
Equity	446,899	354,168	354,168

18. Related Party Transactions

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

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

19. Remuneration

Key management personnel compensation

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

	2020 Actual \$	2019 Actual \$
<i>Board Members</i>		
Remuneration	2,230	3,225
Full-time equivalent members	0.05	0.07
<i>Leadership Team</i>		
Remuneration	465,989	727,440
Full-time equivalent members	4.00	7.00
Total key management personnel remuneration	468,219	730,665
Total full-time equivalent personnel	4.05	7.07

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

Principal

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

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

Other Employees

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

Remuneration \$000	2020 FTE Number	2019 FTE Number
100-110	1.00	1.00
110-100	0.00	
	1.00	1.00

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

20. Contingencies

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

Holidays Act Compliance - schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance. The Ministry has recognised an estimated provision based on the analysis of sample data, which may not be wholly representative of the total dataset for Teacher and Support Staff Entitlements. A more accurate estimate will be possible after further analysis of non-compliance has been completed, and this work is ongoing. Final calculations and potential impact on any specific individual will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonably be quantified at 31 December 2020, a contingent liability for the school may exist.

21. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has not entered into any commitments

(2019:nil)

(b) Operating Commitments

As at 31 December 2020 the Board has not entered into any Operating Commitments.

(2019: Nil)

22. Managing Capital

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

23. Financial Instruments

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

Financial assets measured at amortised cost

	2020 Actual \$	2020 Budget (Unaudited) \$	2019 Actual \$
Cash and Cash Equivalents	732,713	319,426	343,293
Receivables	389,443	419,245	390,760
Total Financial assets measured at amortised cost	1,122,156	738,671	734,053

Financial liabilities measured at amortised cost

Payables	417,208	343,696	343,696
Finance Leases	39,934	73,589	73,590
Total Financial Liabilities Measured at Amortised Cost	457,143	417,285	417,286

24. Comparatives

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

Independent Auditor's Report

To the readers of Manurewa East School's Financial statements For the year ended 31 December 2020

The Auditor-General is the auditor of Manurewa East School (the School). The Auditor-General has appointed me, Steve Hayes, 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 19, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2020; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 31 May 2021. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

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


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

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

Independence

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

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



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



Manurewa East School

Analysis of Variance 01 March 2021



Manurewa East School Writing 2020

Year 5

	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	23	8	35%	4	17%	10	44%	1	4%
Girls	19	7	37%	2	10.5%	10	52.5%		
Maori	18	6	33%	4	22.5%	8	44.5%		
Pasifika	20	5	25%	4	20%	11	55%		
Asian	2	1	50%	1	50%				
All	42	15	36%	6	14%	20	48%	1	2%

Year 4

	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	28	8	29%	8	29%	8	29%	4	13%
Girls	21	1	5%	7	33%	7	33%	6	29%
Maori	23	4	17%	6	26%	8	35%	5	22%
Pasifika	20	3	15%	6	30%	6	30%	5	25%
Asian	2			1	50%	1	50%		
All	49	9	18%	15	30.5%	15	30.5%	10	21%



Manurewa East School Writing 2020

Year 3								
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard
Boys	25	4	16%	10	40%	11	44%	
Girls	20	3	15%	8	40%	8	40%	1
Maori	15	2	13%	5	33%	8	54%	
Pasifika	23	3	13%	11	48%	9	39%	
Asian	3			2	67%			1
All	45	7	15.5%	18	40%	19	42.5%	1

Year 2								
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard
Boys	13			8	61.5%	5	38.5%	
Girls	21			10	48%	11	52%	
Maori	13			7	54%	6	46%	
Pasifika	14			7	50%	7	50%	
Asian	3			1	33%	2	67%	
All	34			18	53%	16	47%	



Manurewa East School Writing 2020

Year 1					
	Totals	Well Below Standard	Below Standard	At Standard	Above Standard
Boys	9			9 100%	
Girls	7			7 100%	
Maori	7			7 100%	
Pasifika	8			8 100%	
Asian					
All	16			16 100%	

2021 Actions to address gaps in Achievement

- Teacher inquiry into writing with a focus on moving children who are BELOW shifting to AT
- Unpacking the learning progressions so that less experienced teachers understand where their children need to be and able to provide activities that will accelerate progress
- In-class observations and support time focus on writing in term 1 & 2
- Professional development for teachers in E-astle and exemplars to inform teaching practice and develop next steps with the children
- Data achievement shared with the staff (whanau) identifying actions and areas of urgency identified by the staff in turn informing Teacher inquiry



Manurewa East School Reading 2020

Year 5									
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	23	6	26%	8	35%	8	35%	1	4%
Girls	19	4	21%	6	32%	9	47%		
Maori	18	2	11%	8	44.5%	8	44.5%		
Pasifika	20	4	20%	4	20%	11	55%	1	5%
Asian	2	1	50%	1	50%				
All	42	10	25%	14	33%	17	40%	1	2%

Year 4									
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	31	8	26%	8	26%	11	35%	4	13%
Girls	26	1	4%	7	26%	9	35%	9	35%
Maori	28	4	14%	8	29%	9	32%	7	25%
Pasifika	23	4	18%	6	26%	7	30%	6	26%
Asian	2			1	50%	1	50%		
All	57	9	16%	15	26%	20	35%	13	23%



Manurewa East School Reading 2020

Year 3

	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	31	8	26%	12	39%	11	35%		
Girls	22	7	32%	8	36%	5	23%	2	9%
Maori	18	3	16%	5	28%	10	56%		
Pasifika	26	4	15%	13	50%	9	35%		
Asian	4			2	50%			2	50%
All	53	15	28%	20	38%	16	30%	2	4%

Year 2

	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	13			5	38%	8	62%		
Girls	21			10	48%	11	52%		
Maori	13			7	54%	6	46%		
Pasifika	14			7	50%	7	50%		
Asian	3			1	33%	2	67%		
All	34			15	44%	19	56%		



Manurewa East School Reading 2020

Year 1					
	Totals	Well Below Standard	Below Standard	At Standard	Above Standard
Boys	9			9 100%	
Girls	7			7 100%	
Maori	7			7 100%	
Pasifika	8			8 100%	
Asian	0				
All	16			16 100%	

2021 Actions to address gaps in Achievement

- Leadership collaborative inquiry focus on year 4-6 achievement moving beyond basic of 'reading to' and 'reading with' and delving deeper into learning progressions and explicit teaching
- Teacher inquiry into reading with a focus on moving children who are BELOW shifting to AT
- Manurewa East accelerated literacy learning programme implemented across the school to increase the amount of time dedicated to reading
- Unpacking the learning progressions so that less experienced teachers understand where their children need to be and are able to provide activities that will accelerate progress



Manurewa East School Mathematics 2020

Year 5									
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	23	6	26%	8	35%	8	35%	1	4%
Girls	19	4	21%	6	32%	9	47%		
Maori	18	2	11%	8	44.5%	8	44.5%		
Pasifika	20	4	20%	4	20%	11	55%	1	5%
Asian	2	1	50%	1	50%				
All	42	10	24%	14	33%	17	40%	1	3%

Year 4									
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	28	8	28.5%	8	28.5%	12	43%		
Girls	20	1	5%	10	50%	9	45%		
Maori	23	4	17%	9	39%	10	44%		
Pasifika	19	3	16%	7	37%	9	47%		
Asian	2			2	100%				
All	48	9	18.5%	18	37.5%	21	44%		



Manurewa East School Mathematics 2020

Year 3								
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard
Boys	25	9	36%	10	40%	6	24%	
Girls	20	5	25%	5	25%	9	45%	1 5%
Maori	15	4	27%	5	33%	6	40%	
Pasifika	23	4	17%	6	26%	13	57%	
Asian	3			2	67%			1 33%
All	45	14	31%	15	33.5%	15	33.5%	1 2%

Year 2									
	Totals	Well Below Standard		Below Standard		At Standard		Above Standard	
Boys	13			2	15%	11	85%		
Girls	21			2	10%	19	90%		
Maori	13			2	15%	11	85%		
Pasifika	14			2	14%	12	86%		
Asian	3					3	100%		
All	34			4	12%	30	88%		



Manurewa East School Mathematics 2020

Year 1					
	Totals	Well Below Standard	Below Standard	At Standard	Above Standard
Boys	9			9	100%
Girls	7			7	100%
Maori	7			7	100%
Pasifika	8			8	100%
Asian					
All	16			16	100%

2021 Actions to address gaps in Achievement

- Teacher Inquiry with a focus on Mathematics sharing their learning and success journey with other staff (whanau)
- Professional development provided for E-astle in Mathematics
- Professional development (DIMIC) to improve teachers understanding of what is expected at each level of the curriculum strengthening the teaching and learning process
- Ongoing review with staff (whanau) of Manurewa East School's Mathematics curriculum
- Continue to focus and maintain results of Year 1 & 2 students to further extend beyond expectation
- Collaborative inquiry in Mathematics with a focus on Year 4, 5 & 6 children BELOW shifting to AT

KIWISPORT

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

In 2020 Manurewa East School received funding of \$5,181. The funding was spent on funding sports equipment.

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