MANUREWA EAST SCHOOL

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

School Directory

Ministry Number:	1352
Principal:	Mary Takatainga
School Address:	10 Scotts Road, Manurewa, Auckland 2102
School Postal Address:	10 Scotts Road, Manurewa, Auckland 2102
School Phone:	+64 9 266 9487
School Email:	office@manurewaeast.school.nz
Accountant / Service Provider:	Edtech Financial Services Ltd

Members of the Board:

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

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MANUREWA EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2024

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Manurewa East 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.

Susan Miller
Full Name of Presiding Member

Signature of Presiding Member

27/05/2025
Date:

Mary Takataimga
Full Name of Principal

Signature of Principal

27/05/2025
Date:

Manurewa East School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue				
Government Grants	2	4,816,863	4,467,643	4,518,942
Locally Raised Funds	3	327,653	147,264	190,496
Interest		90,841	42,000	78,586
Gain on Sale of Property, Plant and Equipment		-	-	2,339
Resource Teachers: Learning and Behaviour	4	4,246,557	4,004,436	4,091,781
Total Revenue		9,481,914	8,661,343	8,882,144
Expense				
Locally Raised Funds	3	55,887	47,244	31,641
Resource Teachers: Learning and Behaviour	4	4,150,267	4,004,436	4,017,029
Learning Resources	5	2,614,005	2,602,764	2,590,040
Administration	6	820,617	822,319	692,798
Interest		8,480	8,004	7,454
Property	7	1,346,116	1,237,380	1,176,860
Loss on Disposal of Property, Plant and Equipment		636	5,004	67,448
Total Expense		8,996,008	8,727,151	8,583,270
Net Surplus / (Deficit) for the year		485,906	(65,808)	298,874
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		485,906	(65,808)	298,874

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Equity at 1 January		2,296,024	2,210,911	1,997,150
Total comprehensive revenue and expense for the year		485,906	(65,808)	298,874
Contribution - Furniture and Equipment Grant		26,671	-	-
Equity at 31 December		2,808,601	2,145,103	2,296,024
Accumulated comprehensive revenue and expense		2,808,601	2,145,103	2,296,024
Reserves		-	-	-
Equity at 31 December		2,808,601	2,145,103	2,296,024

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 2024

	Notes	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Current Assets				
Cash and Cash Equivalents	8	382,408	277,278	368,694
Accounts Receivable	9	583,887	525,000	475,277
GST Receivable		95,663	75,000	81,968
Prepayments		1,396	5,000	1,887
Inventories	10	22,344	27,034	27,034
Investments	11	947,916	600,000	1,410,913
Funds Receivable for Capital Works Projects	17	71,109	-	43,966
		2,104,723	1,509,312	2,409,739
Current Liabilities				
Accounts Payable	13	769,461	590,500	590,676
Revenue Received in Advance	14	1,180	-	845
Provision for Cyclical Maintenance	15	81,421	23,400	70,340
Finance Lease Liability	16	39,472	30,950	41,415
Funds held for Capital Works Projects	17	20,654	300,000	278,928
Funds held on behalf of Resource Teachers; Learning and Behavour		81,742	110,452	110,452
		993,930	1,055,302	1,092,656
Working Capital Surplus/(Deficit)		1,110,793	454,010	1,317,083
Non-current Assets				
Property, Plant and Equipment	12	1,837,479	1,775,154	1,077,487
		1,837,479	1,775,154	1,077,487
Non-current Liabilities				
Provision for Cyclical Maintenance	15	92,558	58,401	58,401
Finance Lease Liability	16	47,113	25,660	40,145
		139,671	84,061	98,546
Net Assets		2,808,601	2,145,103	2,296,024
Equity		2,808,601	2,145,103	2,296,024

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 2024

	Note	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Cash flows from Operating Activities				
Government Grants		1,531,873	1,459,590	1,610,778
Locally Raised Funds		427,512	93,222	191,993
Resource Teachers: Learning and Behaviour		-	-	(97,900)
Goods and Services Tax (net)		(13,692)	6,967	(65,871)
Payments to Employees		(716,587)	(675,588)	(559,701)
Payments to Suppliers		(1,102,323)	(613,386)	(1,210,665)
Interest Paid		(8,480)	(8,004)	(7,454)
Interest Received		86,277	46,561	58,572
Net cash from/(to) Operating Activities		204,580	309,362	(80,248)
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	8,525
Purchase of Property Plant & Equipment (and Intangibles)		(358,147)	(1,245,777)	(320,104)
Purchase of Investments		-	-	(627,626)
Proceeds from Sale of Investments		462,997	810,913	-
Net cash from/(to) Investing Activities		104,850	(434,864)	(939,205)
Cash flows from Financing Activities				
Furniture and Equipment Grant		26,671	-	-
Finance Lease Payments		(8,260)	(30,952)	(49,153)
Funds Administered on Behalf of Other Parties		(314,127)	65,038	177,560
Net cash from/(to) Financing Activities		(295,716)	34,086	128,407
Net increase/(decrease) in cash and cash equivalents		13,714	(91,416)	(891,046)
Cash and cash equivalents at the beginning of the year	8	368,694	368,694	1,259,740
Cash and cash equivalents at the end of the year	8	382,408	277,278	368,694

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.

1. Statement of Accounting Policies

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

b) Basis of Preparation

Reporting Period
The financial statements have been prepared for the period 1 January 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 15.

Useful lives of property, plant and equipment

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

Critical Judgements in applying accounting policies

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

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the School. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 16. Future operating lease commitments are disclosed in note 22.

Recognition of grants

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

c) Revenue Recognition

Government Grants
The School receives funding from the Ministry of Education. The following are the main types of funding that the School receives:

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

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

Other Ministry Grants for directly funded programs are recorded as revenue when the School has the rights to the funding in the period they relate to. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

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

Donations, Gifts and Bequests
Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met, funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

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

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

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

f) 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.

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

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

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

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

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

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

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

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

The estimated useful lives of the assets are:

Board-owned Buildings	10-100 years
Furniture and Equipment	10-21 years
Information and Communication Technology	5-7 years
Motor Vehicles	5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

j) Impairment of Property, Plant, and Equipment
The School does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets
Property, plant, and equipment 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.

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

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

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

l) Employee Entitlements

Short-term employee entitlements

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

Long-term employee entitlements

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

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

m) Revenue Received in Advance

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

n) Funds Held in Trust

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

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

o) Funds Held for Capital Works

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

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

p) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

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

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

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

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

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

s) Goods and Services Tax (GST)
The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

t) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

2. Government Grants

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Government Grants - Ministry of Education	1,536,689	1,245,828	1,230,313
Teachers' Salaries Grants	1,808,924	1,820,004	1,990,170
Use of Land and Buildings Grants	987,439	918,000	917,994
Ka Ora, Ka Ako - Healthy School Lunches Programme	483,811	483,811	380,465
	4,816,863	4,467,643	4,518,942

3. Locally Raised Funds

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
Revenue			
Donations and Bequests	9,566	-	-
Trading	41,308	35,004	32,176
Fundraising and Community Grants	217,946	71,004	80,832
Other Revenue	58,833	41,256	77,488
	327,653	147,264	190,496
Expense			
Trading	51,332	36,252	30,789
Other Locally Raised Funds Expenditure	4,555	10,992	852
	55,887	47,244	31,641
Surplus/ (Deficit) for the year Locally Raised Funds	271,766	100,020	158,855

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

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Revenue	$	$	$
Teachers' Salary Grant	3,658,290	3,476,004	3,493,707
Administration Grant	123,470	123,468	132,418
Learning Support Funding	225,835	225,840	218,635
Travel Grant	114,825	114,828	110,808
Other Revenue	95,427	34,080	38,312
	4,217,847	3,974,220	3,993,880
Revenue in Advance	28,710	97,301	97,901
Revenue Recognised	4,246,557	4,071,521	4,091,781
Expense			
Employee Benefits - Salaries	3,765,180	3,573,504	3,590,424
Administration	120,864	144,984	127,384
Learning Support	191,646	225,840	233,577
Travel	64,781	49,008	57,223
Other Expenses	7,796	11,100	8,421
	4,150,267	4,004,436	4,017,029
Surplus/ (Deficit) for the year RTLB	96,290	67,085	74,752

5. Learning Resources

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Curricular	153,631	188,760	130,620
Information and Communication Technology	6,575	6,000	6,037
Employee Benefits - Salaries	2,229,618	2,240,004	2,306,523
Staff Development	37,311	35,004	16,207
Depreciation	184,792	129,996	127,333
Other Learning Resources	2,078	3,000	3,320
	2,614,005	2,602,764	2,590,040

Manurewa East School
Notes to the Financial Statements
For the year ended 31 December 2024

6. Administration

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Audit Fees	11,210	6,996	6,238
Board Fees and Expenses	33,248	42,984	39,101
Other Administration Expenses	26,635	33,528	41,798
Employee Benefits - Salaries	222,977	205,008	196,166
Insurance	10,616	15,000	10,897
Service Providers, Contractors and Consultancy	32,120	34,992	18,133
Ka Ora, Ka Ako - Healthy School Lunches Programme	483,811	483,811	380,465
	820,617	822,319	692,798

7. Property

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Consultancy and Contract Services	55,954	60,000	55,774
Cyclical Maintenance	45,238	23,400	20,025
Heat, Light and Water	54,509	49,992	46,137
Repairs and Maintenance	90,247	78,000	30,908
Use of Land and Buildings	987,439	918,000	917,994
Employee Benefits - Salaries	46,303	50,004	48,115
Other Property Expenses	66,426	57,984	57,907
	1,346,116	1,237,380	1,176,860

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

Manurewa East School
Notes to the Financial Statements
For the year ended 31 December 2024

8. Cash and Cash Equivalents

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Bank Accounts	382,408	277,278	368,694
Cash and cash equivalents for Statement of Cash Flows	382,408	277,278	368,694

Of the $382,408 Cash and Cash Equivalents, $20,654 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the $382,408 Cash and Cash Equivalents, $127,311 is held by the School on behalf of the Cluster/Transport Network. See note 4 for details of how the funding received for the cluster has been spent in the year.

9. Accounts Receivable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Receivables	3,568	60,000	6,803
Receivables from the Ministry of Education	4,816	-	-
Interest Receivable	29,125	20,000	24,561
Teacher Salaries Grant Receivable	546,378	445,000	443,913
	583,887	525,000	475,277
Receivables from Exchange Transactions	32,693	80,000	31,364
Receivables from Non-Exchange Transactions	551,194	445,000	443,913
	583,887	525,000	475,277

Manurewa East School
Notes to the Financial Statements
For the year ended 31 December 2024

10. Inventories

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Stationery	7,658	18,142	18,142
School Uniforms	14,686	8,892	8,892
	22,344	27,034	27,034

11. Investments

The School's investment activities are classified as follows:

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Current Asset	$	$	$
Short-term Bank Deposits	947,916	600,000	1,410,913
Total Investments	947,916	600,000	1,410,913

12. Property, Plant and Equipment

2024	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Buildings	256,655	-	-	-	(7,312)	**249,343**
Furniture and Equipment	205,847	180,806	(257)	-	(46,090)	**340,306**
Information and Communication Technology	169,693	5,526	(380)	-	(47,195)	**127,644**
Motor Vehicles	132,431	-	-	-	(15,522)	**116,909**
RTLB Assets	74,752	96,289	-	-	(16,145)	**154,896**
Leased Assets	77,160	13,285	-	-	(51,820)	**38,625**
Library Resources	4,889	775	-	-	(708)	**4,956**
Capital Work in Progress	156,060	804,800	-	(156,060)	-	**804,800**
	1,077,487	1,101,481	(637)	(156,060)	(184,792)	**1,837,479**

The net carrying value of furniture and equipment held under a finance lease is $38,625 (2023: $77,160)

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**
	$	**$**	**$**	**$**	**$**	**$**
Buildings	365,603	(116,260)	**249,343**	365,603	(108,948)	**256,655**
Furniture and Equipment	546,289	(205,983)	**340,306**	388,847	(183,000)	**205,847**
Information and Communication Technology	285,204	(157,560)	**127,644**	280,279	(110,586)	**169,693**
Motor Vehicles	158,674	(41,765)	**116,909**	158,674	(26,243)	**132,431**
RTLB Assets	171,041	(16,145)	**154,896**	74,752	-	**74,752**
Leased Assets	169,340	(130,715)	**38,625**	156,055	(78,895)	**77,160**
Library Resources	49,112	(44,156)	**4,956**	48,336	(43,447)	**4,889**
Capital Work in Progress	804,800	-	**804,800**	156,060	-	**156,060**
	2,550,063	(712,584)	**1,837,479**	1,628,606	(551,119)	**1,077,487**

13. Accounts Payable

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Creditors	195,968	126,000	126,949
Accruals	40,152	6,500	6,238
Employee Entitlements - Salaries	522,812	446,000	445,667
Employee Entitlements - Leave Accrual	10,529	12,000	11,822
	769,461	590,500	590,676
Payables for Exchange Transactions	769,461	590,500	590,676
	769,461	590,500	590,676

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Other revenue in Advance	1,180	-	845
	1,180	-	845

15. Provision for Cyclical Maintenance

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
	$	$	$
Provision at the Start of the Year	128,741	58,401	111,716
Increase to the Provision During the Year	45,238	23,400	20,025
Provision at the End of the Year	173,979	81,801	128,741
Cyclical Maintenance - Current	81,421	23,400	70,340
Cyclical Maintenance - Non current	92,558	58,401	58,401
	173,979	81,801	128,741

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2025. This plan is based on quotes and invoices.

16. Finance Lease Liability

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

	2024 Actual $	2024 Budget (Unaudited) $	2023 Actual $
No Later than One Year	44,884	38,954	46,302
Later than One Year and no Later than Five Years	50,559	25,660	43,713
Future Finance Charges	(8,858)	(8,004)	(8,455)
	86,585	56,610	81,560
Represented by			
Finance lease liability - Current	39,472	30,950	41,415
Finance lease liability - Non current	47,113	25,660	40,145
	86,585	56,610	81,560

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 8, and includes retentions on the projects, if applicable.

2024	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
New Kitchen	(6,961)	18,732	(11,771)	-	-
Outdoor Sports Canopy	192,853	-	(626,865)	434,012	-
Replacement of Roof	47,017	-	(47,017)	-	-
Concrete Pathways	20,542	2,000	(22,542)	-	-
Electrical Upgrade	(101)	-		101	-
New Area / Upgrade Block 5	18,516	-	(89,625)	-	(71,109)
LSC Space	(36,904)	74,250	(16,692)	-	20,654
Totals	234,962	94,982	(814,512)	434,113	(50,455)

Represented by:

Funds Held on Behalf of the Ministry of Education	20,654
Funds Receivable from the Ministry of Education	(71,109)

Project partially funded by the ministry with 100% ownership of the asset by the BOT, the project was funded as follows:

- MOE capital works payment of $192,000

2023	Opening Balances	Receipts from MOE	Payments	Board Contributions	Closing Balances
	$	$	$	$	$
New Kitchen	(145,550)	180,000	(41,411)	-	(6,961)
Security Upgrade	10,099	-	(10,099)	-	-
Outdoor Sports Canopy	192,853	-	-	-	192,853
Replacement of Roof	-	51,652	(4,635)	-	47,017
Concrete Pathways	-	22,500	(1,958)	-	20,542
Electrical Upgrade	-	22,051	(22,152)	-	(101)
New Area / Upgrade Block 5	-	41,083	(22,567)	-	18,516
LSC Space	-	-	(36,904)	-	(36,904)
					-
Totals	57,402	317,286	(139,726)	-	234,962

Represented by:

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

18. Related Party Transactions

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

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

Manurewa East School
Notes to the Financial Statements
For the year ended 31 December 2024

19. Remuneration

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

	2024 Actual $	2023 Actual $
Board Members		
Remuneration	5,845	4,575
Leadership Team		
Remuneration	560,285	543,675
Full-time equivalent members	4	4
Total key management personnel remuneration	566,130	548,250

There are 6 members of the Board excluding the Principal. The Board has held 10 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

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

	2024 Actual $000	2023 Actual $000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190-200	180-190
Benefits and Other Emoluments	5-10	5-10
Termination Benefits	-	-

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

Remuneration $000	2024 FTE Number	2023 FTE Number
100 - 110	30.00	26.00
110 - 120	7.00	4.00
120 - 130	2.00	0.00
	39.00	30.00

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	$0	$22,500
Number of People	0	1

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 a liability regarding this funding wash-up, which is expected to be settled in July 2025.

22. Commitments

(a) Capital Commitments

At 31 December 2024, the Board has no capital commitments. (2023:$Nil).

(b) Operating Commitments

As at 31 December 2024, the Board has not entered into any operating contracts.

23. Financial Instruments

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

	2024 Actual	2024 Budget (Unaudited)	2023 Actual
Financial assets measured at amortised cost	$	$	$
Cash and Cash Equivalents	382,408	277,278	368,694
Receivables	583,887	525,000	475,277
Investments - Term Deposits	947,916	600,000	1,410,913
Total financial assets measured at amortised cost	1,914,211	1,402,278	2,254,884
Financial liabilities measured at amortised cost			
Payables	769,461	590,500	590,676
Finance Leases	86,585	56,610	81,560
Total financial liabilities measured at amortised cost	856,046	647,110	672,236

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

25. Comparatives

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

Independent Auditor's Report

To the Readers of Manurewa East School's Financial Statements

For the Year Ended 31 December 2024

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

Opinion

We have audited the financial statements of the School on pages 2 to 25, that comprise the statement of financial position as at 31 December 2024, 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 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with PBE Accounting Standards (PBE IPSAS) Reduced Disclosure Regime.

Our audit was completed on 29 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 our opinion

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

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

Responsibilities of the Board for the financial statements

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

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

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

The Board's responsibilities, arise from section 134 of the Education and training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the annual report being the Strategic Goals 2024 – 2025, Report on how Manurewa East School Board has given effect to Te Tiriti o Waitangi in 2024, 2024 Statement of Kiwisport funding, 2024 Statement of compliance with employment policy, but does not include the financial statements, and our auditor's report thereon.

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

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

Independence

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

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

Bonita Swanepoel

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

Manurewa East School

We are confident, resilient and will reach great heights

School Name: Manurewa East School	**School number:**1352

Manurewa East School

Whiti te Rā! Rise and Shine!

Strategic Goals 2024 – 2025
Our Values

Kaitiaki Guardianship Leadership	**Whanaungatanga** Connected Strength Based Relationships	**Āko** High Expectations for Academic Success	**Hauora** Wellbeing of self and others
Ākonga & staff are self-motivated. They use their initiative to lead themselves and others whilst ensuring mana is kept intact for all. Ākonga & staff appreciate the influence they have on their own lives, that of others, their kura and community	Ākonga & staff celebrate their identity and that of others. They are aware of and value difference, diversity, culture and language	Ākonga & staff respect and value learning whilst being active agents in their learning journeys. Ākonga & staff strive to achieve personal and collective excellence	Ākonga and staff take care of their own and others • Physical • Mental • Emotional • Social and • Spiritual well-being through shared responsibilities and equitable access for all

Staffing	2020	2020 - COVID	2021	2022	2023	2024
	Nationwide lockdown: 26 March - 27 May 2020 (4 weeks) ***Regional Lockdown:*** AUG - SEPT 2020 (2 months	***Regional Lockdown:*** FEB - MAR - 2021 (2 months)	- 5 qualified and experience teachers employed - 3 teachers resigned - 1 AP resigned appointed DP at another school - 2 PCT resigned 1 to another school, 1 to relieving?? - 2 LA on Fixed Term contracts not renewed - 1 DP currently working from home - 5 PCT employed	- 4 qualified and experience teachers employed -6 staff resigned, 3 to another school, 1 to ECE, 1 to look after elderly Mum, 1 LA -5 new LA employed -2 teachers on ACC, 1 still employed on ACC, -1 AP appointed as DP - Pastoral Care -2 new positions created - Curriculum Coordinators: -1 currently employed and -1 newly employed appointed -1 DP continue to work from home	- 8 new teacher appointments - 2 teachers resigned and went to another school - 6 learning assistants appointed - 2 learning assistants resigned	- Appointed new 8 new learning assistants - 4 learning assistants resigned - Appointed new DP - Appointed two new teachers due to roll growth - 1 teacher resigned to care for her sick mother

- A more stable year for us

Total students	309	343	392

Comparative Analysis of School-wide Reading Data

Although we did not meet our school-wide target of 45%, the percentage of students achieving at or above the expected level improved significantly, increasing from 19.5% at the beginning of the year to 42.3% by the end—an increase of 22.8%. Māori students have made steady progress in reading, while Pasifika students are close to meeting the school-wide targets for reading in 2024. Additionally, girls continue to outperform boys, exceeding the school-wide target by 6.3%

The reading data by year level highlights the need for a focused inquiry into the learning needs of our Year 1 students, as they have shown the least amount of improvement this year. It is crucial to identify any specific challenges they may be facing and provide targeted support to help them progress toward the expected curriculum level. Similarly, the same could be said for our Year 2 and Year 3 students, who have shown only a slight increase in their achievement data. In contrast, the senior school (Y5-8) showed positive shifts in reading, exceeding the school-wide target.

Writing Results '24	BEG %	MID %	END %
ALL	11.5	18.5	35.4
Māori	2.0	13.3	21.7
Pasifika	21.3	18.1	41.3
Boys	9.8	14.9	27.3
Girls	14.4	22.6	43.9

Targets for 2024:

45% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in writing.

Writing			
Year levels	**BEG %**	**MID %**	**END %**
Y0			47.0
Y1	3.0	3.0	7.0
Y2	5.0	2.0	19.5
Y3	9.6	12.0	30.0
Y4	19.6	28.5	32.7
Y5	18.8	22.9	42.8
Y6	33.8	30.5	50.0
Y7	29.1	26.0	54.5
Y8	16.6	16.6	59.0

Total Students	312	340	392

Comparative Analysis of School-wide Writing Data

Overall, there has been noticeable improvement across all groups, with a 23.9% increase from the beginning of the year to the end. Pasifika students made significant progress, rising from 18.1% at the middle of the year to 41.3% by year-end. However, the target of 45% of students achieving at or above the expected level in writing was not met. Despite this, the overall shifts in writing remain positive. Girls continue to make significant progress, and Pasifika students perform relatively well. The data suggests that targeted support for Māori students and boys may be necessary to further enhance their writing skills.

When examining progress by year level, Year 1 shows a concerning 4% increase from the beginning of the year. Similarly, Years 2-4 demonstrate only slight increases in achievement. In contrast, Years 5-8 have made significant strides in their learning, with Year 8 showing the highest improvement across all year levels - 42.4%, as compared to the beginning of year data. The data suggests a targeted approach is needed to address the learning needs of students in Years 1 - 4.

Math Results '24	BEG %	MID %	END %
ALL	9.5	26.0	47.0
Māori	8.7	18.8	35.6
Pasifika	7.9	27.5	50.5
Boys	9.9	24.9	45.5
Girls	9.4	27.5	48.6

Targets for 2024:

50% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in math.

Math			
Year levels	BEG %	MID %	END %
Y0			64.0
Y1	17.0	18.0	48.8
Y2	16	15.0	26.0
Y3	23.5	20.4	48.0
Y4	15.0	40.0	42.6
Y5	12.0	25.0	35.7
Y6	28.3	33.8	55.5
Y7		30.0	59.0

2024 School-wide End of Year data

This year, we recognised the need for a greater sense of urgency in improving student achievement across all learning areas. To address this, we implemented the following steps:

1. **Curriculum Level Hui:** every Monday and Wednesday, these focused on analysing classroom data for each curriculum area.
2. **Teacher Spiral of Inquiry:** Each teacher selected one or two curriculum areas and developed an inquiry. Teachers identified target students, assessed the gaps in their learning, identified their needs, reflected on the impact their teaching practice may have on students learning, and outlined actionable next steps to address their students and their own needs.
3. Engaged in **PLD** alongside RTLB - the CODE by Liz Kane - to address students learning in reading and writing.

These steps have had a positive impact, as reflected by the end-of-year data below, which is based on teachers making an informed Overall Teacher Judgments (OTJs).

Reading Results '24	BEG %	MID %	END %
ALL	19.5	27.6	42.3
Māori	16.3	23.5	37.9
Pasifika	16.8	24.8	42.9
Boys	16.1	26.9	33.8
Girls	23.2	28.5	51.3

Targets for 2024:

45% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in reading.

Reading			
Year levels	BEG %	MID %	END %
Y0			35.0
Y1	3.3	5	7.0
Y2	6.9	7.3	19.5
Y3	17.3	16	32.0
Y4	23.5	44	47.5
Y5	27.4	36	55.7
Y6	43.1	50	67.1
Y7	29.1	21.7	50
Y8	11.7	16.6	59

Y8		22.0	58.8
Total Students	308	341	391

Comparative Analysis of School-wide Math Data

We made strong progress in our maths data this year, with all groups showing significant improvements in their learning. Despite this, we fell short of the target, finishing at 47%. While we demonstrated substantial progress, we did not quite meet our school-wide target of 50%. Positively, Pasifika students showed the most significant improvement, progressing from 7.9% at the beginning to surpass the target by the end. Both Boys and Girls groups also demonstrated notable progress, with final percentages of 45.5% and 48.6%, respectively. Overall, all year levels have made significant shifts in maths with Year 4 making the least progress while Year 1 students made the highest shift compared to their beginning of the year result.

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Report on how Manurewa East School Board has given effect to Te Tiriti o Waitangi in 2024

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

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

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

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

Mary Takatainga

TUMUAKI / PRINCIPAL

Whiti Te Rā, Rise and Shine
Manurewa East School

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10 Scotts Road, Manurewa, Auckland 2102

2024 Statement of Kiwisport funding

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

Additionally, we invested in hiring a P.E teacher for various sports disciplines such as basketball, rugby, and track and field. These expert coaches provided our students with targeted training techniques, personalised coaching, and valuable mentorship, significantly improving their skills and competitive edge.

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

Mary Takatainga

TUMUAKI / PRINCIPAL

Whiti Te Rā, Rise and Shine
Manurewa East School

Phone: 09 2669487
Email: office@manurewaeast.school.nz
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10 Scotts Road, Manurewa, Auckland 2102

2024 Statement of compliance with employment policy

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

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

Mary Takatainga

TUMUAKI / PRINCIPAL