

MANUREWA EAST SCHOOL

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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

Members of the Board:

Name	Position	How Position Gained	Term Expired/Expires
Susan Miller	Presiding Member	Elected	Sep 2028
Mary Takatainga	Principal	Appointed	
Suresa Sini	Staff Trustee	Elected	Sep 2028
Akenese Tuala	Parent Representative	Elected	Sep 2028
Eniseki Fiu	Parent Representative	Elected	Sep 2028
Ayla Raroa	Parent Representative	Co-opted	Aug 2026
Deryn Conrad	Parent Representative	Co-opted	Apr 2027
Stacey Dixon	Parent Representative	Elected	Sep 2025
Elmay Robati	Staff Representative	Elected	Sep 2025

MANUREWA EAST SCHOOL

Annual Financial Statements - For the year ended 31 December 2025

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Manurewa East School

Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

Susan Miller
Full Name of Presiding Member

Mary Takataringa
Full Name of Prindipal

[Signature]
Signature of Presiding Member

[Signature]
Signature of Principal

29/05/2026
Date

29/05/2026
Date

Manurewa East School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Revenue				
Government Grants	2	5,516,986	4,403,844	4,816,863
Locally Raised Funds	3	352,707	148,260	327,653
Interest		43,566	30,000	90,841
Resource Teachers: Learning and Behaviour	4	4,249,235	3,980,928	4,246,557
Total Revenue		10,162,494	8,563,032	9,481,914
Expense				
Locally Raised Funds	3	47,985	54,252	55,887
Resource Teachers: Learning and Behaviour	4	4,244,097	4,019,647	4,150,267
Learning Resources	5	3,181,185	2,749,492	2,614,005
Administration	6	866,179	370,112	820,617
Interest		8,794	10,000	8,480
Property	7	1,281,819	1,349,076	1,346,116
Loss on Disposal of Property, Plant and Equipment		25,472	2,004	636
Total Expense		9,655,531	8,554,583	8,996,008
Net Surplus / (Deficit) for the year		506,963	8,449	485,906
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		506,963	8,449	485,906

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

Manurewa East School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Equity at 1 January		2,808,601	2,801,987	2,296,024
Total comprehensive revenue and expense for the year		506,963	8,449	485,906
Contribution - Furniture and Equipment Grant		-	-	26,671
Equity at 31 December		3,315,564	2,810,436	2,808,601
Accumulated comprehensive revenue and expense		3,315,564	2,810,436	2,808,601
Equity at 31 December		3,315,564	2,810,436	2,808,601

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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Current Assets				
Cash and Cash Equivalents	8	129,191	166,989	382,408
Accounts Receivable	9	742,082	579,900	583,887
GST Receivable		48,069	95,660	95,663
Prepayments		10,140	1,400	1,396
Inventories	10	22,738	22,350	22,344
Investments	11	746,570	500,000	947,916
Funds Receivable for Capital Works Projects	17	107,760	-	71,109
		<u>1,806,550</u>	<u>1,366,299</u>	<u>2,104,723</u>
Current Liabilities				
Accounts Payable	13	742,488	770,000	769,461
Revenue Received in Advance	14	3,672	-	1,180
Provision for Cyclical Maintenance	15	72,986	63,498	81,421
Finance Lease Liability	16	50,545	42,500	39,472
Funds held on behalf of Resource Teachers; Learning and Behaviour	4	78,129	88,607	81,742
Funds held for Capital Works Projects	17	-	-	20,654
		<u>947,820</u>	<u>964,605</u>	<u>993,930</u>
Working Capital Surplus/(Deficit)		858,730	401,694	1,110,793
Non-current Assets				
Property, Plant and Equipment	12	2,585,681	2,501,478	1,837,479
		<u>2,585,681</u>	<u>2,501,478</u>	<u>1,837,479</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	15	43,236	43,236	92,558
Finance Lease Liability	16	85,611	49,500	47,113
		<u>128,847</u>	<u>92,736</u>	<u>139,671</u>
Net Assets		<u>3,315,564</u>	<u>2,810,436</u>	<u>2,808,601</u>
Equity		<u>3,315,564</u>	<u>2,810,436</u>	<u>2,808,601</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 2025

	Note	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash flows from Operating Activities				
Government Grants		2,311,842	1,595,164	1,531,873
Locally Raised Funds		357,446	148,296	427,512
Goods and Services Tax (net)		47,595	-	(13,692)
Payments to Employees		(1,330,587)	(772,131)	(716,587)
Payments to Suppliers		(879,671)	(603,981)	(1,102,323)
Interest Paid		(8,794)	(10,000)	(8,480)
Interest Received		61,430	34,125	86,277
Net cash from/(to) Operating Activities		559,261	391,473	204,580
Cash flows from Investing Activities				
Purchase of Property Plant & Equipment (and Intangibles)		(904,723)	(879,853)	(358,147)
Proceeds from Sale of Investments		201,346	447,916	462,997
Net cash from/(to) Investing Activities		(703,377)	(431,937)	104,850
Cash flows from Financing Activities				
Furniture and Equipment Grant		-	-	26,671
Finance Lease Payments		(48,183)	(42,500)	(8,260)
Funds Administered on Behalf of Other Parties		(60,918)	(132,455)	(314,127)
Net cash from/(to) Financing Activities		(109,101)	(174,955)	(295,716)
Net increase/(decrease) in cash and cash equivalents		(253,217)	(215,419)	13,714
Cash and cash equivalents at the beginning of the year	8	382,408	382,408	368,694
Cash and cash equivalents at the end of the year	8	129,191	166,989	382,408

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

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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 2025 to 31 December 2025 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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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	50 years
Furniture and Equipment	5-30 years
Information and Communication Technology	2-5 years
Motor Vehicles	10 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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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 received and grants received (for Resource Teacher: Learning and Behaviour) 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.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

p) 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.

q) 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 initially recognised at fair value and 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.

r) 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.

s) Budget Figures

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

t) Services Received In-kind

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,739,952	1,560,396	1,536,689
Teachers' Salaries Grants	2,265,604	1,820,004	1,808,924
Use of Land and Buildings Grants	922,110	987,444	987,439
Ka Ora, Ka Ako - Healthy School Lunches Programme	523,263	-	483,811
Other Government Grants	66,057	36,000	-
	<u>5,516,986</u>	<u>4,403,844</u>	<u>4,816,863</u>

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Donations and Bequests	13,480	20,004	9,566
Trading	42,730	39,996	41,308
Fundraising and Community Grants	261,384	52,008	217,946
Other Revenue	35,113	36,252	58,833
	<u>352,707</u>	<u>148,260</u>	<u>327,653</u>
Expense			
Trading	44,220	48,252	51,332
Fundraising and Community Grant Costs	3,468	996	-
Other Locally Raised Funds Expenditure	297	5,004	4,555
	<u>47,985</u>	<u>54,252</u>	<u>55,887</u>
<i>Surplus/ (Deficit) for the year Locally Raised Funds</i>	<u>304,722</u>	<u>94,008</u>	<u>271,766</u>

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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.

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Revenue			
Teachers' Salary Grant	3,736,730	3,476,004	3,658,290
Administration Grant	126,548	126,552	123,470
Learning Support Funding	225,835	225,840	225,835
Travel Grant	117,122	117,120	114,825
Other Funding	39,387	-	95,427
	<u>4,245,622</u>	<u>3,945,516</u>	<u>4,217,847</u>
Revenue In Advance	3,613	35,412	28,710
Revenue Recognised	<u>4,249,235</u>	<u>3,980,928</u>	<u>4,246,557</u>
Expense			
Employee Benefits - Salaries	3,845,439	3,583,680	3,765,180
Administration	109,637	127,008	120,864
Learning Support	215,888	225,840	191,646
Travel	63,170	65,004	64,781
Other Expenses	9,963	18,115	7,796
	<u>4,244,097</u>	<u>4,019,647</u>	<u>4,150,267</u>
Surplus/ (Deficit) for the year RTLB	<u>5,138</u>	<u>(38,719)</u>	<u>96,290</u>

5. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Curricular	130,836	183,504	153,631
Information and Communication Technology	14,121	9,996	6,575
Employee Benefits - Salaries	2,770,650	2,307,996	2,229,618
Staff Development	28,822	24,996	37,311
Depreciation	233,941	220,000	184,792
Other Learning Resources	2,815	3,000	2,078
	<u>3,181,185</u>	<u>2,749,492</u>	<u>2,614,005</u>

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

6. Administration

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Audit Fees	11,656	11,604	11,210
Board Fees and Expenses	30,957	42,984	33,248
Other Administration Expenses	32,104	36,528	26,635
Employee Benefits - Salaries	220,013	225,000	222,977
Insurance	15,621	20,000	10,616
Service Providers, Contractors and Consultancy	32,565	33,996	32,120
Ka Ora, Ka Ako - Healthy School Lunches Programme	523,263	-	483,811
	<u>866,179</u>	<u>370,112</u>	<u>820,617</u>

7. Property

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Consultancy and Contract Services	55,954	60,000	55,954
Cyclical Maintenance	31,625	24,960	45,238
Heat, Light and Water	54,459	54,996	54,509
Repairs and Maintenance	92,508	102,012	90,247
Use of Land and Buildings	922,110	987,444	987,439
Employee Benefits - Salaries	68,513	59,676	46,303
Other Property Expenses	56,650	59,988	66,426
	<u>1,281,819</u>	<u>1,349,076</u>	<u>1,346,116</u>

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

8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Bank Accounts	129,191	166,989	382,408
Cash and cash equivalents for Statement of Cash Flows	<u>129,191</u>	<u>166,989</u>	<u>382,408</u>

Of the \$129,191 Cash and Cash Equivalents \$78,129 is held on behalf of the Resource Teachers: Learning and Behaviour. See Note 4.

Manurewa East School
Notes to the Financial Statements
For the year ended 31 December 2025

9. Accounts Receivable

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Receivables	2,569	3,600	3,568
Receivables from the Ministry of Education	5,102	4,800	4,816
Interest Receivable	11,261	25,000	29,125
Banking Staffing Underuse	56,596	-	-
Teacher Salaries Grant Receivable	666,554	546,500	546,378
	<u>742,082</u>	<u>579,900</u>	<u>583,887</u>
Receivables from Exchange Transactions	13,830	28,600	32,693
Receivables from Non-Exchange Transactions	728,252	551,300	551,194
	<u>742,082</u>	<u>579,900</u>	<u>583,887</u>

10. Inventories

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Stationery	8,052	7,750	7,658
School Uniforms	14,686	14,600	14,686
	<u>22,738</u>	<u>22,350</u>	<u>22,344</u>

11. Investments

The School's investment activities are classified as follows:

	2025	2025	2024
	Actual	Budget	Actual
	\$	(Unaudited)	\$
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	746,570	500,000	947,916
	<u>746,570</u>	<u>500,000</u>	<u>947,916</u>
Total Investments	<u>746,570</u>	<u>500,000</u>	<u>947,916</u>

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Buildings	249,343	-	(25,472)	-	(7,745)	216,126
Furniture and Equipment	340,306	1,678,260	-	(1,928)	(96,427)	1,920,211
Information and Communication Technology	127,644	36,468	(257)	2,119	(51,039)	114,935
Motor Vehicles	116,909	-	-	-	(13,937)	102,972
RTL B Assets	154,896	5,137	-	-	(29,578)	130,455
Leased Assets	38,625	92,616	-	-	(34,596)	96,645
Library Resources	4,956	-	-	-	(619)	4,337
Work in Progress	804,800	-	-	(804,800)	-	-
	1,837,479	1,812,481	(25,729)	(804,609)	(233,941)	2,585,681

The net carrying value of furniture and equipment held under a finance lease is \$96,645 (2024: \$38,625)

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.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Buildings	322,185	(106,059)	216,126	365,603	(116,260)	249,343
Furniture and Equipment	2,223,099	(302,888)	1,920,211	546,289	(205,983)	340,306
Information and Communication Technology	310,356	(195,421)	114,935	285,204	(157,560)	127,644
Motor Vehicles	158,674	(55,702)	102,972	158,674	(41,765)	116,909
RTL B Assets	176,179	(45,724)	130,455	171,041	(16,145)	154,896
Leased Assets	261,956	(165,311)	96,645	169,340	(130,715)	38,625
Library Resources	49,112	(44,775)	4,337	49,112	(44,156)	4,956
Work in Progress	-	-	-	804,800	-	804,800
	3,501,561	(915,880)	2,585,681	2,550,063	(712,584)	1,837,479

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

13. Accounts Payable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Creditors	53,490	196,000	195,968
Accruals	8,533	40,000	40,152
Employee Entitlements - Salaries	668,915	523,000	522,812
Employee Entitlements - Leave Accrual	11,550	11,000	10,529
	<u>742,488</u>	<u>770,000</u>	<u>769,461</u>
Payables for Exchange Transactions	742,488	770,000	769,461
	<u>742,488</u>	<u>770,000</u>	<u>769,461</u>

The carrying value of payables approximates their fair value.

14. Revenue Received in Advance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Other revenue in Advance	3,672	-	1,180
	<u>3,672</u>	<u>-</u>	<u>1,180</u>

15. Provision for Cyclical Maintenance

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Provision at the Start of the Year	173,979	128,741	128,741
Increase to the Provision During the Year	31,625	24,960	45,238
Use of the Provision During the Year	(89,382)	(46,967)	-
Provision at the End of the Year	<u>116,222</u>	<u>106,734</u>	<u>173,979</u>
Cyclical Maintenance - Current	72,986	63,498	81,421
Cyclical Maintenance - Non current	43,236	43,236	92,558
	<u>116,222</u>	<u>106,734</u>	<u>173,979</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on quotes and invoices.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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:

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
No Later than One Year	59,864	42,500	44,884
Later than One Year	95,812	49,500	50,559
Future Finance Charges	(19,520)	-	(8,858)
	<u>136,156</u>	<u>92,000</u>	<u>86,585</u>
Represented by			
Finance lease liability - Current	50,545	42,500	39,472
Finance lease liability - Non current	85,611	49,500	47,113
	<u>136,156</u>	<u>92,000</u>	<u>86,585</u>

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8, and includes retentions on the projects, if applicable.

	2025	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	Closing Balances
		\$	\$	\$	\$	\$
New Area / Upgrade Block 5		(71,109)	410,379	(438,692)	-	(99,422)
LSC Space		20,654	-	(28,992)	-	(8,338)
Totals		<u>(50,455)</u>	<u>410,379</u>	<u>(467,684)</u>	<u>-</u>	<u>(107,760)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Receivable from the Ministry of Education	(107,760)

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

	2024	Opening Balances	Receipts from MOE	Payments	Board Contributions / Transfers	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)

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 2025

19. Remuneration

Key management personnel compensation

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

	2025 Actual \$	2024 Actual \$
<i>Board Members</i>		
Remuneration	4,455	5,845
<i>Leadership Team</i>		
Remuneration	716,500	560,285
Full-time equivalent members	5	4
Total key management personnel remuneration	720,955	566,130

There are 6 members of the Board excluding the Principal. The Board has held 9 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:

	2025 Actual \$000	2024 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
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	2025 FTE Number	2024 FTE Number
100-110	19.00	30.00
110-120	17.00	7.00
120-130	5.00	2.00
130-140	3.00	0.00
	44.00	39.00

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

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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:

	2025 Actual	2024 Actual
Total	-	-
Number of People	-	-

21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

22. Commitments

(a) Capital Commitments

At 31 December 2025, the Board had no capital commitments (2024:\$Nil).

(b) Operating Commitments

As at 31 December 2025, the Board has not entered into any operating contracts.

Manurewa East School

Notes to the Financial Statements

For the year ended 31 December 2025

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	\$	\$	\$
Cash and Cash Equivalents	129,191	166,989	382,408
Receivables	742,082	579,900	583,887
Investments - Term Deposits	746,570	500,000	947,916
Total financial assets measured at amortised cost	<u>1,617,843</u>	<u>1,246,889</u>	<u>1,914,211</u>

Financial liabilities measured at amortised cost

Payables	742,488	770,000	769,461
Finance Leases	136,156	92,000	86,585
Total financial liabilities measured at amortised cost	<u>878,644</u>	<u>862,000</u>	<u>856,046</u>

24. Events After Balance Date

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

25. Breach of Legislation - Payments made on behalf of an associated entity

During the year the school paid a number of invoices on behalf of a school associated entity. As the amounts were paid prior to receiving reimbursement this is considered a loan and is a breach of section 154 of the Education and Training Act 2020. There was no receivable recognised at year end, as all amounts had been received prior to balance date.

Independent Auditor's Report

To the Readers of Manurewa East School's Financial Statements

For the year ended 31 December 2025

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 pages 2 to 23, that comprise the statement of financial position as at 31 December 2025, 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.

Opinion

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2025; 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 the Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 29 May 2026. This is the date at which our opinion is expressed.

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 audit opinion.

Responsibilities of the Board for the financial statements

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 the Board intends to close or merge the School, or has 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 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 is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the 2025 MES School Report, covering Achievement Data, Te Tiriti o Waitangi, Statement of compliance with employment policy, and Statement of Kiwisport funding.

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

Independence

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

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



Bonita Swanepoel
William Buck Audit (NZ) Limited

On behalf of the Auditor-General
Auckland, New Zealand

Our Leadership Team remains focused on raising school-wide achievement, with a particular emphasis on accelerating progress for Māori and junior learners. Structured approaches are now fully embedded across core learning areas — *Little Learners Love Literacy* and *The Code* for literacy, and *Numicon* for numeracy — to strengthen foundational skills and deepen conceptual understanding. Targeted morning workshops, regular data meetings, and ongoing PLD ensure teaching is evidence-informed and consistent across classrooms. Leadership walk-throughs, Curriculum Coordinator observations, and RTLB collaboration provide targeted coaching and intervention to improve practice and learner outcomes. Alongside this, strong pastoral care systems continue to support attendance, engagement, and overall learner wellbeing.

Our achievement data is based on **Overall Teacher Judgements (OTJs)**, triangulated from multiple sources of assessment and evidence to ensure accuracy and reliability.

Achievement Data 2025 - Reading

OTJ Reading Results	'25 MID Year %	'25 EOY Year %
ALL	35.2	42.0
Pasifika	43.2	44.6
Māori	18.3	29.0
Boys	35.4	44.1
Girls	34.9	40.0

Targets for 2025:

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

Year Levels	'25 MID Year %	'25 EOY %
Y1	9.0	15.3
Y2	15.0	22.7
Y3	34.0	34.6
Y4	38.5	34.5
Y5	51.6	59.2
Y6	42.3	56.6
Y7	34.0	50.0
Y8	60.0	75.0

Comparative Analysis of Achievement Data - Reading

There is a clear improvement in overall reading achievement across most groups, with encouraging progress evident in the senior year levels. The overall trend indicates positive movement, particularly for Pasifika learners and boys. However, Māori achievement, while showing some improvement, remains

significantly below target and requires urgent attention. The early years also continue to demonstrate limited progress, signalling the need for stronger foundational literacy support.

Positives

- Overall achievement improved by **6.8%**, increasing from 35.2% at mid-year to 42.0% of students achieving *At or Above* expectations.
- Pasifika learners showed steady growth, with a **1.4%** increase (43.2% → 44.6%), maintaining the highest achievement rate across all groups
- Māori learners made a **10.7%** improvement (18.3% → 29.0%), reflecting some progress despite continued disparity.
- Boys improved by **8.7%** (35.4% → 44.1%), showing accelerated progress and narrowing the gender gap with girls, who increased by **5.1%** (34.9% → 40.0%).
- Senior year levels show significant acceleration:
 Y5 +7.6% (51.6 → 59.2)
 Y6 +14.3% (42.3 → 56.6)
 Y7 +16.0% (34.0 → 50.0)
Y8 +15.0% (60.0 → 75.0), meeting the 2025 target.
 Y3 and Y5 show substantial gains at key curriculum level stages.
- The strong upward trend in Years 6–8 suggests that targeted interventions and structured literacy approaches are having a positive impact on comprehension and fluency.

Concerns

- Māori learners, despite a **10.7% gain**, remain well below the 75% school target, requiring focused and culturally grounded intervention to accelerate progress.
- Early years (Y1–Y3) continue to show **slow growth** in reading achievement:
 Y1 +6.3% (9.0 → 15.3)
 Y2 +7.7% (15.0 → 22.7)
 Y3 +0.6% (34.0 → 34.6)
Y4 shows a decline of 4.0% (38.5 → 34.5), which is concerning given it is a critical transition year for reading fluency and comprehension.
- Gender gap: while boys' progress is encouraging, girls' improvement is smaller (+5.1%), suggesting the need to maintain engagement and confidence for female readers.
- Overall achievement remains below the expected curriculum level, with less than half of students currently *At or Above*, signalling a continued need for acceleration in the first three years of schooling.

Achievement Data 2025 - Writing

OTJ Writing Results	'25 MID Year %	'25 EOY Year %	Year Levels	'25 MID %	'25 MID %
ALL	27.6	38.6	Y1	13.0	25.0

Pasifika	29.5	35.6	Y2	25.0	34.1
Maori	20.6	34.0	Y3	14.0	38.4
Boys	22.7	34.6	Y4	26.3	27.3
Girls	32.6	43.0	Y5	36.6	47.2
<u>Targets for 2025:</u> 75% of all students will make accelerated progress and achieve AT or ABOVE the expected curriculum level in writing.			Y6	25.6	48.7
			Y7	38.0	
			Y8	60.0	

Comparative Analysis of Achievement Data - Writing

All groups have made positive progress in writing, with Pasifika learners showing the greatest improvement. While both boys and girls have made gains, girls continue to outperform boys. Progress for Māori learners remains limited, highlighting the need for targeted support to accelerate achievement.

Positives

- Overall improvement: Writing achievement increased by **11.0%** (27.6% → 38.6%), showing schoolwide progress.
- Māori learners: Significant gain of **+13.4%** (20.6% → 34.0%), reflecting the impact of targeted support and culturally responsive teaching.
- Year-level growth:
 - Y3: +24.4% (14.0 → 38.4%) – strongest improvement across the school.
 - Y6: +23.1% (25.6 → 48.7%) – clear progress from focused intervention.
- Gender improvement:
 - Both boys (**+11.9%**) and girls (**+10.4%**) made solid progress, showing stronger consistency in writing instruction.

Concerns

- Achievement still below target: Only **38.6%** of students are *At or Above* expected level — well below the 75% goal.
- Y4 progress flat: Minimal gain of **+1.0%** (26.3 → 27.3%), indicating a need for more consistent writing instruction at this level.
- Junior writing remains low: Y1–Y2 achievement (25%–34%) shows limited progress and highlights weak foundational writing skills.
- Gender gap persists: Girls continue to outperform boys by **8.4 percentage points**, with boys needing greater engagement and support in writing stamina and detail.

Possible next steps to improve our Literacy data:

To build on the progress made in both Reading and Writing, and to address areas of concern, we identify the following key actions:

- Strengthen early literacy foundations through continued implementation of *Little Learners Love Literacy* and *The Code*.
- Provide targeted support in Years 1–3, focusing on phonics, vocabulary, and oral language to build strong reading and writing foundations.
- Deepen writing instruction across all year levels, emphasising sentence structure, vocabulary, and text organisation.
- Accelerate progress for Māori learners through culturally responsive teaching, inclusion of te reo Māori, and whānau partnership initiatives.
- Continue teacher coaching, PLD, and data-driven inquiry to improve consistency and impact of literacy teaching practice.
- Use regular moderation, data meetings, and leadership walk-throughs to monitor progress and align teaching with *Te Mātaiaho*.
- Use 2025 data to inform the 2026 curriculum focus on deepening Structured Literacy, improving writing across the school, and embedding relational, evidence-informed teaching practice.

Achievement Data 2025 - Maths

OTJ Maths Results 2025	'25 MID Year %	'25 MID Year %
ALL	31.9	48.2
Pasifika	36.2	44.1
Maori	19.3	41.0
Boys	34.6	49.3
Girls	29.2	47.1

Targets for 2025:

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

Year Levels	'25 MID Year %	'25 MID %
Y1	36.0	59.7
Y2	35.0	36.4
Y3	27.6	43.1
Y4	27.6	32.7
Y5	30.0	48.1
Y6	33.7	60.5
Y7	22.0	35.7
Y8	65.0	70.0

Comparative Analysis of Achievement Data - Maths

There is clear upward progress in mathematics across the school, reflecting the positive impact of *Numicon* and targeted PLD in Structured Numeracy. While most groups show improvement, overall achievement remains below the 75% target, with a continued need to accelerate progress for Māori learners and students in Years 3–5.

Positives:

Overall Improvement:

School-wide achievement increased from **31.9% (mid-year)** to **48.2% (end-of-year)** - a **+16.3% gain**.

This represents one of the strongest upward shifts across all core learning areas.

Māori Learners:

Significant progress from **19.3% to 41.0% (+21.7%)**.

This improvement reflects the growing impact of small-group teaching, the use of concrete materials (*Numicon*), and teacher focus on mathematical language.

Pasifika Learners:

Achieved steady growth from **36.2% to 44.1% (+7.9%)**, maintaining achievement levels above the overall school average.

Gender Achievement:

Boys: 34.6% → 49.3% (**+14.7%**)

Girls: 29.2% → 47.1% (**+17.9%**)

→ Both boys and girls showed strong gains, narrowing the gender gap and signalling greater equity in maths outcomes.

Year-Level Achievement:

Y1: +23.7% (36.0 → 59.7%) — excellent growth reflecting success of early numeracy routines.

Y6: +26.8% (33.7 → 60.5%) — significant improvement indicating strong teaching impact.

Y8: +5.0% (65.0 → 70.0%) — steady progress maintaining high achievement levels.

→ Notable acceleration is seen in the junior and senior ends of the school, where Structured Numeracy is most consistently embedded.

Concerns:

Achievement Still Below Target:

While results improved by 16.3%, only **48.2%** of students are currently *At or Above* expected levels — short of the 75% target.

Mid-School Variability:

Years **3–5** show inconsistent progress (e.g., Y4 +5.1%, Y5 +18.1%) suggesting uneven implementation of teaching strategies or gaps in number knowledge and place value understanding.

Equity Focus Needed:

Although Māori achievement improved by +21.7%, Māori learners remain **7.2%** below Pasifika peers and **7.2%** below the overall average, requiring

continued culturally responsive teaching and targeted intervention.

Conceptual Understanding:

Despite progress in number, many students are not yet confidently applying strategies to problem-solving and reasoning tasks — an area identified for 2026 focus.

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Possible next steps to improve our Numeracy data:

To build on the progress made in Maths and to address areas of concern, we identify the following key actions:

- **Strengthen Structured Numeracy practice** through consistent use of *Numicon* to deepen conceptual understanding of number, place value, and fractions.
- **Target Years 3–5** for focused support, with additional small-group teaching and diagnostic assessments to address gaps in number knowledge.
- **Continue to build teacher capability** through regular PLD, modelling, and coaching focused on mathematical reasoning, problem-solving, and vocabulary.
- **Accelerate Māori learner progress** through culturally responsive contexts for maths learning, integrating real-life, hands-on problem-solving linked to whānau and community.
- **Embed data-driven teaching** by using regular data meetings and classroom assessments to identify trends, monitor acceleration, and adapt instruction.
- **Strengthen mathematical language and communication** across all year levels to support understanding of multi-step problems and conceptual thinking.
- **Increase learner engagement and confidence** through practical, inquiry-based maths tasks and mixed-ability collaboration.
- **Use achievement data to inform 2026 focus areas**, prioritising deeper reasoning, consistency of Structured Numeracy delivery, and equity of progress across all year levels.



Report on how Manurewa East School Board has given effect to Te Tiriti o Waitangi in 2025

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



2025 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



2025 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