



Manurewa High School



Annual Report 2019

MANUREWA HIGH SCHOOL

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

School Directory

Ministry Number:	0099
Principal:	Peter Jones
School Address:	67 Browns Road, Manurewa, Auckland 2102.
School Postal Address:	Po Box 75247, Manurewa, Auckland 2243.
School Phone:	09 2690690
School Email:	mhs@manurewa.school.nz

Members of the Board of Trustees

Name	Position	How Position Gained	Term Expired/ Expires
Stephen Smith	Chair Person	Elected	21/06/2022
Peter Jones	Principal	Employed	Ongoing
Talia Brown	Parent Rep	Elected	21/06/2022
Donna Cowley	Parent Rep	Elected	21/06/2022
Mitlesh Prasad	Parent Rep	Elected	21/06/2022
Richard Thornton	Parent Rep	Elected	21/06/2022
Joanna Long	Parent Rep	Co-Opted	24/06/2022
Lexy Derby-Ngawaka	Parent Rep	Co-Opted	24/06/2022
Louise Dreadon	Staff Rep	Elected	21/06/2022
John Hynds	Parent Rep	Co-Opted	24/06/2022
Elmira Booth	Student Rep	Elected	27/09/2020
Porsha Sagote	Student Rep	Elected	26/09/2019
Julie Lockie	Secretary	Employed	Ongoing

Accountant / Service Provider: Sheryl Lane Chartered Accountant

MANUREWA HIGH SCHOOL

Group Annual Report - For the year ended 31 December 2019

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Manurewa High School

Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual consolidated financial statements and the judgements used in these consolidated 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 group's financial reporting.

It is the opinion of the Board and management that the consolidated annual financial statements for the financial year ended 31 December 2019 fairly reflects the financial position and operations of the group.


The School's 2019 consolidated financial statements are authorised for issue by the Board.

Stephen Smith
Full Name of Board Chairperson


Signature of Board Chairperson

26/05/2020
Date:

Peter Jones
Full Name of Principal


Signature of Principal

26/05/2020
Date:

Manurewa High School
Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2019

	Notes	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Revenue							
Government Grants	2	20,671,477	16,409,879	19,098,665	20,751,477	16,409,879	19,098,665
Locally Raised Funds	3	1,214,103	742,083	1,299,383	1,224,868	742,083	1,291,114
Interest Earned		73,007	70,000	74,340	73,147	70,000	74,519
International Students	4	108,132	130,000	152,383	108,132	130,000	152,383
<i>Total revenue</i>		22,066,719	17,351,962	20,624,771	22,157,626	17,351,962	20,616,681
Expenses							
Locally Raised Funds	3	1,148,388	644,630	915,625	1,148,388	644,630	915,625
International Students	4	16,907	33,900	30,142	16,907	33,900	30,141
Learning Resources	5	15,021,312	14,127,937	13,590,124	15,021,312	14,127,937	13,590,124
Administration	6	988,485	1,034,154	885,089	993,438	1,034,154	885,464
Finance		29,225	50,000	41,858	29,225	50,000	41,858
Property	7	4,592,799	1,324,105	4,285,834	4,592,799	1,324,105	4,285,834
Depreciation	8	565,346	500,000	564,115	565,346	500,000	564,115
Loss on Disposal of Property, Plant and Equipment		5,569	-	(435)	5,569	-	(435)
<i>Total expenses</i>		22,368,031	17,714,726	20,312,352	22,372,984	17,714,726	20,312,726
Net Surplus / (Deficit) for the year		(301,312)	(362,764)	312,419	(215,359)	(362,764)	303,955
Other Comprehensive Revenue and Expenses							
<i>Item that will not be reclassified to surplus(deficit)</i>		-	-	-	-	-	-
<i>Total other comprehensive revenue and expense</i>		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Year		(301,312)	(362,764)	312,419	(215,359)	(362,764)	303,955

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



Manurewa High School
Statement of Changes in Net Assets/Equity

For the year ended 31 December 2019

	Notes	Actual	School Budget (Unaudited)	Actual	Actual	Group Budget (Unaudited)	Actual
		2019 \$	2019 \$	2018 \$	2019 \$	2019 \$	2018 \$
Balance at 1 January		6,034,401	6,034,401	5,687,572	6,045,240	6,034,401	5,706,878
Total comprehensive revenue and expense for the year		(301,312)	(362,764)	312,419	(215,359)	(362,764)	303,955
<i>Capital Contributions from the Ministry of Education</i>							
Contribution - Furniture and Equipment Grant		-	-	34,410	-	-	34,410
Equity at 31 December	26	<u>5,733,089</u>	<u>5,671,637</u>	<u>6,034,401</u>	<u>5,829,881</u>	<u>5,671,637</u>	<u>6,045,243</u>
Retained Earnings		5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243
Reserves		-	-	-	-	-	-
Equity at 31 December		<u>5,733,089</u>	<u>5,671,637</u>	<u>6,034,401</u>	<u>5,829,881</u>	<u>5,671,637</u>	<u>6,045,243</u>

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



Manurewa High School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Current Assets							
Cash and Cash Equivalents	9	2,666,944	1,102,982	1,835,442	2,757,923	1,102,982	1,846,281
Accounts Receivable	10	812,310	757,000	708,467	822,310	757,000	708,467
GST Receivable		69,794	50,000	149,947	69,794	50,000	149,947
Prepayments		69,138	20,000	23,032	69,138	20,000	23,035
Inventories	11	11,398	11,000	11,666	11,398	11,000	11,666
Investments	12	595,281	2,000,000	493,703	595,281	2,000,000	493,703
Funds Held for Capital Work Project	19	72,448	-	840,739	72,448	-	840,739
		4,297,313	3,940,982	4,062,996	4,398,292	3,940,982	4,073,838
Current Liabilities							
Accounts Payable	14	1,315,469	1,020,000	1,026,019	1,319,656	1,020,000	1,026,019
Revenue Received in Advance	15	406,198	120,000	344,449	406,198	120,000	344,449
Provision for Cyclical Maintenance	16	-	-	-	-	-	-
Painting Contract Liability - Current Portion	17	76,781	76,781	76,781	76,781	76,781	76,781
Finance Lease Liability - Current Portion	18	98,060	90,000	146,615	98,060	90,000	146,615
Funds held on behalf of Trade Academy	20	274,511	224,878	101,934	274,511	224,878	101,934
		2,171,019	1,531,659	1,695,798	2,175,206	1,531,659	1,695,798
Working Capital Surplus/(Deficit)		2,126,294	2,409,323	2,367,198	2,223,086	2,409,323	2,378,040
Non-current Assets							
Property, Plant and Equipment	13	4,017,580	3,645,000	4,076,385	4,017,580	3,645,000	4,076,385
Investment	12	9,965	10,000	9,864	9,965	10,000	9,864
		4,027,545	3,655,000	4,086,249	4,027,545	3,655,000	4,086,249
Non-current Liabilities							
Provision for Cyclical Maintenance	16	377,686	377,686	292,610	377,686	377,686	292,610
Painting Contract Liability	17	-	-	23,034	-	-	23,034
Finance Lease Liability	18	43,064	15,000	103,402	43,064	15,000	103,402
		420,750	392,686	419,046	420,750	392,686	419,046
Net Assets		5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243
Equity:							
Accumulated surplus/deficit	26	5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243
Total equity		5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243

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



Manurewa High School Statement of Cash Flows

For the year ended 31 December 2019

	Notes	School		Group		
		2019	2019	2019	2019	
		Actual	Budget	Actual	Budget	Actual
		\$	(Unaudited)	\$	(Unaudited)	\$
Cash flows from Operating Activities						
Government Grants		7,943,603	7,528,944	7,241,584	8,023,603	7,518,102
Locally Raised Funds		711,632	507,632	984,049	712,398	507,632
International Students		105,430	126,740	89,462	105,430	126,740
Goods and Services Tax (net)		80,153	99,947	27,507	80,153	99,947
Payments to Employees		(4,181,051)	(4,268,567)	(3,999,177)	(4,181,051)	(4,268,567)
Payments to Suppliers		(4,074,178)	(4,034,792)	(4,086,198)	(4,074,944)	(4,034,792)
Cyclical Maintenance Payments in the year		(6,104)	70,076	(106,511)	(6,104)	70,076
Interest Paid		(29,225)	(50,000)	(41,858)	(29,225)	(50,000)
Interest Received		69,465	66,977	76,768	69,605	66,977
Net cash from / (to) the Operating Activities		619,725	46,957	185,626	699,865	36,115
Cash flows from Investing Activities						
Proceeds from Sale of PPE (and Intangibles)		(5,569)	(351)	21,437	(5,569)	(351)
Purchase of PPE (and Intangibles)		(450,609)	(49,531)	(878,198)	(450,609)	(49,531)
Purchase of Investments		(101,680)	(1,506,297)	100,069	(101,680)	(1,506,297)
Proceeds from Sale of Investments		-	(136)	-	-	(136)
Net cash from / (to) the Investing Activities		(557,858)	(1,556,315)	(756,692)	(557,858)	(1,556,315)
Cash flows from Financing Activities						
Furniture and Equipment Grant		-	-	34,410	-	-
Finance Lease Payments		(164,826)	(163,751)	(141,302)	(164,826)	(163,751)
Painting contract payments		(23,034)	(23,034)	(23,035)	(23,034)	(23,035)
Funds Administered on Behalf of Third Parties		211,193	122,944	34,721	211,193	122,944
Funds Held for Capital Works Projects	19	746,302	840,739	(197,319)	746,302	840,739
Net cash from Financing Activities		769,635	776,898	(292,525)	769,635	776,898
Net increase/(decrease) in cash and cash equivalents		831,502	(732,460)	(863,591)	911,642	(743,302)
Cash and cash equivalents at the beginning of the year	9	1,835,442	1,835,442	2,699,033	1,846,281	1,846,284
Cash and cash equivalents at the end of the year	9	2,666,944	1,102,982	1,835,442	2,757,923	1,102,982

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

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



Manurewa High School

Notes to the Group Financial Statements

For the year ended 31 December 2019

1. Statement of Accounting Policies

a) Reporting Entity

Manurewa High School is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Manurewa High School Group (the "Group") consists of Manurewa High School and its subsidiary Business Academy Trust. The subsidiary is a School Trust ("Trust") which supports the school by raising funds and making donations for the school.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2019 to 31 December 2019 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

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

Basis of Consolidation

The group financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intra-group balances, transactions, revenue, and expenses are eliminated on consolidation.

Details of investment in subsidiaries are set out in Note 29.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The consolidated financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The Group 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".

Standard early adopted

In line with the Financial Statements of the Government, the school has elected to early adopt PBE IFRS 9 Financial Instruments. PBE IFRS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IFRS 9 is provided in Note 30.

PBE Accounting Standards Reduced Disclosure Regime

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

Measurement Base

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



Presentation Currency

These consolidated 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 consolidated financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of consolidated 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.

Useful lives of property, plant and equipment

The Group reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The Group 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 13.

Critical Judgements in applying accounting policies

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

Classification of leases

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

Consolidation of entities

The Group consolidates entities based on whether the School has established control of the subsidiary. The subsidiaries which are controlled are disclosed at Note 29.

c) Revenue Recognition

Government Grants

The Group 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 Group 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 Group has the rights to the funding in the salary period they relate to. The grants are not received in cash by the Group and are paid directly to teachers by the Ministry of Education.

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



Other Grants

Other grants are recorded as revenue when the Group 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 recorded as revenue when their receipt is formally acknowledged by the Group.

Interest Revenue

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

d) Use of Land and Buildings Expense

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

e) Operating Lease Payments

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

f) Finance Lease Payments

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

g) Cash and Cash Equivalents

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

h) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The school applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due. Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Prior Year Policy

Accounts Receivable represents items that the Group has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the Group realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the Group will not be able to collect all amounts due. The amount that is uncollectable (the provision for un-collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

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



j) Investments

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

Prior Year Policy

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

The Group has met the requirements of Schedule 6 para 28 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

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

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

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

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Consolidated Statement of Comprehensive Revenue and Expense.

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 Consolidated 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 Consolidated Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	50 years
Furniture and equipment	5-20 years
Information and communication technology	5 years
Motor vehicles	5 years
Textbooks	3 years
Leased assets held under a Finance Lease	5 years
Library resources	12.5% Diminishing value

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

The Group 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. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

m) Accounts Payable

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



n) Employee Entitlements

Short-term employee entitlements

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

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

o) Revenue Received in Advance

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

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

p) Funds Held in Trust

Funds are held in trust where they have been received by the Group for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Consolidated Statement of Revenue and Expense. The Group holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Shared Funds

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

r) Provision for Cyclical Maintenance

The property from which the Group 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 Group sites in a state of good order and repair.

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



s) Financial Assets and Liabilities

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

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

t) Goods and Services Tax (GST)

The consolidated 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 consolidated statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

The budget figures are extracted from the Group budget that was approved by the Board at the start of the year.

v) Services received in-kind

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



2. Government Grants

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Operational Grants	7,279,709	6,691,157	6,877,451	7,279,709	6,691,157	6,877,451
Teachers' Salaries Grants	9,784,943	9,000,000	8,744,836	9,784,943	9,000,000	8,744,836
Use of Land and Buildings Grants	3,051,847	-	3,058,505	3,051,847	-	3,058,505
Other MoE Grants	554,978	718,722	417,873	634,978	718,722	417,873
	20,671,477	16,409,879	19,098,665	20,751,477	16,409,879	19,098,665

3. Locally Raised Funds

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

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Revenue						
Donations	19,830	100,000	248,539	30,596	100,000	240,270
Fundraising	281,949	291,000	312,065	281,949	291,000	312,065
Other Revenue	276,863	294,486	278,569	276,863	294,486	278,569
Trading	59,588	-	45,248	59,588	-	45,248
Activities	257,855	56,597	254,213	257,855	56,597	254,213
Overseas Income	318,018	-	160,749	318,018	-	160,749
	1,214,103	742,083	1,299,383	1,224,869	742,083	1,291,114
Expenses						
Activities	610,491	522,980	551,468	610,491	522,980	551,468
Trading	53,335	5,000	46,829	53,335	5,000	46,829
Other Locally Raised Funds Expenditure	120,626	116,650	143,878	120,626	116,650	143,878
Overseas Expenses	363,923	-	173,450	363,923	-	173,450
	1,148,388	644,630	915,625	1,148,388	644,630	915,625
	65,715	97,453	383,758	76,481	97,453	375,489

Surplus for the year Locally raised funds

During the year ended 31 December 2019 the school has overseas trip to:

1. Japan trip for an exchange programme to interact and experience authentic Japanese lifestyle, 14 students and 3 staff members went on trip. The School supported the trip \$8,250 and the remaining funded by students and locally raised funds, total cost of the trip was \$50,855
2. Hongkong trip for participating international mathematics modelling challenge competition, 4 students and 2 staff members went on trip. The school supported the trip \$5,000 and the remaining funded by students and locally raised funds, total cost of the trip was \$22,374
3. Trip to Spain, Germany and Poland for participating international youth science challenge in Spain, XLab international science camp in Germany and young physicist tournament in Poland, 2 students and 1 staff members went on trip. The school supported the trip \$2,500 and the remaining funded by students and locally raised funds, total cost of the trip was \$14,160
4. Trip to USA for participating Rewa All Stars to perform in world championship in Phoenix, 30 students and 6 staff members went on trip. The school supported the trip \$17,362 and the remaining funded by students and locally raised funds, total cost of the trip was \$174,630
5. Trip to USA for participating community problem solving competition (Future Problem Solving), 8 students and 3 staff members went on trip. The school supported the trip \$11,500 and the remaining funded by the students and locally raised funds, total cost of the trip was \$82,957.01
6. Trip to Samoa programme to give student opportunity to develop their cultural and language knowledge by being in among their respective families, 13 students and 3 staff went on trip. The school supported the trip \$3,157 and the remaining funded by students and locally raised funds, total cost of the trip was \$25,521

4. International Student Revenue and Expenses

	2019 Actual Number	School 2019 Budget (Unaudited) Number	2018 Actual Number	2019 Actual Number	Group 2019 Budget (Unaudited) Number	2018 Actual Number
International Student Roll	10	10	8	10	10	8

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Revenue						
International Student Fees	108,132	130,000	152,383	108,132	130,000	152,383
Expenses						
Commissions	4,918	5,000	4,593	4,918	5,000	4,592
Other Expenses	11,989	28,900	25,549	11,989	28,900	25,549
	16,907	33,900	30,142	16,907	33,900	30,141
	91,225	96,100	122,241	91,225	96,100	122,242

Surplus/ (Deficit) for the year International Students'



5. Learning Resources

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Curricular	1,408,582	1,334,142	1,315,846	1,408,582	1,334,142	1,315,846
Equipment Repairs	9,362	-	27,306	9,362	-	27,306
Information and Communication Technology	255,972	244,058	199,746	255,972	244,058	199,746
Extra-Curricular Activities	102,156	25,000	123,001	102,156	25,000	123,001
Library Resources	8,244	18,000	7,543	8,244	18,000	7,543
Employee Benefits - Salaries	13,187,141	12,343,737	11,826,949	13,187,141	12,343,737	11,826,949
Staff Development	49,797	163,000	89,706	49,797	163,000	89,706
Resources/Attached Teacher Costs	58	-	27	58	-	27
	15,021,312	14,127,937	13,590,124	15,021,312	14,127,937	13,590,124

6. Administration

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Audit Fee	10,386	10,000	10,397	10,386	10,000	10,397
Board of Trustees Fees	11,504	10,000	10,711	11,504	10,000	10,711
Board of Trustees Expenses	52,448	23,000	24,756	52,448	23,000	24,756
Communication	88,689	89,000	105,673	88,689	89,000	105,673
Consumables	1,950	61,000	386	1,950	61,000	386
Other	165,400	203,000	159,306	166,481	203,000	159,357
Employee Benefits - Salaries	626,041	591,154	541,915	626,041	591,154	541,915
Insurance	9,172	7,000	7,234	9,172	7,000	7,234
Service Providers, Contractors and Consultancy	22,895	40,000	24,711	26,767	40,000	25,035
	988,485	1,034,154	885,089	993,438	1,034,154	885,464

7. Property

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Caretaking and Cleaning Consumables	84,666	91,500	83,575	84,666	91,500	83,575
Consultancy and Contract Services	369,252	380,000	345,686	369,252	380,000	345,686
Cyclical Maintenance Provision	91,180	15,000	(106,511)	91,180	15,000	(106,511)
Grounds	52,451	54,500	132,867	52,451	54,500	132,867
Heat, Light and Water	190,932	197,000	205,832	190,932	197,000	205,832
Rates	1,441	1,200	1,264	1,441	1,200	1,264
Repairs and Maintenance	476,560	314,000	277,890	476,560	314,000	277,890
Use of Land and Buildings	3,051,847	-	3,058,505	3,051,847	-	3,058,505
Employee Benefits - Salaries	257,083	270,905	286,726	257,083	270,905	286,726
Community Garden Project	17,387	-	-	17,387	-	-
	4,592,799	1,324,105	4,285,834	4,592,799	1,324,105	4,285,834

The use of land and buildings figure represents 8% of the Group's total property value. This is used as a 'proxy' for the market rental of the property. 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. Depreciation

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Buildings - School	45,316	29,500	40,520	45,316	29,500	40,520
Furniture and Equipment	181,399	160,000	176,810	181,399	160,000	176,810
Information and Communication Technology	206,978	185,000	173,793	206,978	185,000	173,793
Motor Vehicles	11,756	10,000	14,390	11,756	10,000	14,390
Textbooks	18,885	19,000	23,048	18,885	19,000	23,048
Leased Assets	93,315	90,000	128,004	93,315	90,000	128,004
Library Resources	7,697	6,500	7,550	7,697	6,500	7,550
	565,346	500,000	564,115	565,346	500,000	564,115



9. Cash and Cash Equivalents

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Cash on Hand	2,982	2,982	120	2,982	2,982	120
Bank Current Account	936,066	900,000	1,769,128	936,066	900,000	1,769,128
Bank Call Account	219,153	200,000	66,194	310,132	200,000	77,033
Short-term Bank Deposits	1,508,743	-	-	1,508,743	-	-
Cash equivalents and bank overdraft for Consolidated Cash Flow Statement	2,666,944	1,102,982	1,835,442	2,757,923	1,102,982	1,846,281

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

Of the \$2,666,944 Cash and Cash Equivalents, \$219,153 is held by the Group on behalf of the MHS Cluster. See note 20 for details of how the funding received for the cluster has been spent in the year.

10. Accounts Receivable

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Receivables	127,847	100,000	86,738	137,847	100,000	86,738
Receivables from the Ministry of Education	10,150	-	27,025	10,150	-	27,025
Interest Receivable	7,519	7,000	3,977	7,519	7,000	3,977
Teacher Salaries Grant Receivable	666,794	650,000	590,727	666,794	650,000	590,727
	812,310	757,000	708,467	822,310	757,000	708,467
Receivables from Exchange Transactions	135,366	107,000	90,715	145,366	107,000	90,715
Receivables from Non-Exchange Transactions	676,944	650,000	617,752	676,944	650,000	617,752
	812,310	757,000	708,467	822,310	757,000	708,467

11. Inventories

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Stationery	11,398	11,000	11,666	11,398	11,000	11,666
	11,398	11,000	11,666	11,398	11,000	11,666

12. Investments

The Group and School's investment's are classified as follows:

	2019 Actual \$	School 2019 Budget \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget \$	2018 Actual \$
Current Asset						
Short-term Bank Deposits	595,281	2,000,000	493,703	595,281	2,000,000	493,703
	595,281	2,000,000	493,703	595,281	2,000,000	493,703
Non-current Asset						
Long-term Bank Deposits	9,965	10,000	9,864	9,965	10,000	9,864
	9,965	10,000	9,864	9,965	10,000	9,864
Total Investments	605,246	2,010,000	503,567	605,246	2,010,000	503,567



13. Property, Plant and Equipment

Group and School

2019	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings Improvementa	1,795,260	24,575	-	-	(45,316)	1,774,519
Furniture and Equipment	1,383,055	124,684	(9,735)	-	(181,399)	1,316,605
Information and Communication	507,111	283,832	(12,266)	-	(206,978)	571,699
Motor Vehicles	44,482	11,224	-	-	(11,756)	43,951
Textbooks	26,191	22,013	-	-	(18,885)	29,319
Leased Assets	257,825	55,933	-	-	(93,315)	220,443
Library Resources	61,175	7,567	-	-	(7,697)	61,045
Work in Progress	1,286	-	(1,286)	-	-	-
Balance at 31 December 2019	4,076,385	529,828	(23,287)	-	(565,346)	4,017,580

Group

2019	Cost or \$	Accumulated \$	Net Book Value \$
Buildings Improvements	2,281,823	(507,306)	1,774,518
Furniture and Equipment	3,092,698	(1,776,092)	1,316,606
Information and Communication	2,325,039	(1,753,341)	571,699
Motor Vehicles	146,057	(102,106)	43,951
Textbooks	919,885	(890,566)	29,319
Leased Assets	737,199	(516,756)	220,443
Library Resources	250,554	(189,508)	61,045
Balance at 31 December 2019	9,753,255	(5,735,675)	4,017,580

The following note can be used for each class of asset that are held under a finance lease:

the net carrying value of equipment held under a finance lease is \$220,443 (2018: \$257,825)

Group and School

2018	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Buildings Improvements	1,531,383	304,397	-	-	(40,520)	1,795,260
Furniture and Equipment	1,253,248	306,617	-	-	(176,810)	1,383,055
Information and Communication					(173,793)	507,111
Technology	387,182	293,722	-	-	-	
Motor Vehicles	9,448	49,424	-	-	(14,390)	44,482
Textbooks	34,308	14,931	-	-	(23,048)	26,191
Leased Assets	265,707	120,122	-	-	(128,004)	257,825
Library Resources	58,551	10,174	-	-	(7,550)	61,175
Work in Progress	123,350	(122,064)	-	-	-	1,286
Balance at 31 December 2018	3,663,177	977,323	-	-	(564,115)	4,076,385

Group

2018	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Buildings Improvements	2,257,248	(461,988)	1,795,260
Furniture and Equipment	2,982,368	(1,599,313)	1,383,055
Information and Communication			507,111
Technology	2,064,370	(1,557,259)	
Motor Vehicles	134,833	(90,351)	44,482
Textbooks	897,872	(871,681)	26,191
Leased Assets	681,267	(423,442)	257,825
Library Resources	242,987	(181,812)	61,175
Work in Progress	1,286	-	1,286
Balance at 31 December 2018	9,262,231	(5,185,846)	4,076,385

The following note can be used for each class of asset that are held under a finance lease:

The net carrying value of equipment held under a finance leases is \$257,825 (2017: \$265,707)



14. Accounts Payable

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Operating Creditors	244,631	200,000	365,309	244,631	200,000	365,309
Accruals	167,001	100,000	29,253	171,188	100,000	29,253
Banking Staffing Overuse	92,298	-	(92,040)	92,298	-	(92,040)
Employee Entitlements - Salaries	746,859	650,000	644,055	746,859	650,000	644,055
Employee Entitlements - Leave Accrual	64,680	70,000	79,442	64,680	70,000	79,442
	<u>1,315,469</u>	<u>1,020,000</u>	<u>1,026,019</u>	<u>1,319,656</u>	<u>1,020,000</u>	<u>1,026,019</u>

The carrying value of payables approximates their fair value.

Payables for Exchange Transactions	411,632	300,000	394,562	415,819	300,000	394,562
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	903,837	720,000	631,457	903,837	720,000	631,457
	<u>1,315,469</u>	<u>1,020,000</u>	<u>1,026,019</u>	<u>1,319,656</u>	<u>1,020,000</u>	<u>1,026,019</u>

15. Revenue Received in Advance

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
International Student Fees	100,559	100,000	103,260	100,559	100,000	103,260
Other	305,639	20,000	241,189	305,639	20,000	241,189
	<u>406,198</u>	<u>120,000</u>	<u>344,449</u>	<u>406,198</u>	<u>120,000</u>	<u>344,449</u>

16. Provision for Cyclical Maintenance

	2019 Actual \$	School and Group 2019 Budget (Unaudited) \$	2018 Actual \$
Provision at the Start of the Year	292,610	292,610	399,121
Increase/ (decrease) to the Provision During the Year	91,180	85,076	(106,511)
Use of the Provision During the Year	(6,104)	-	-
Provision at the End of the Year	<u>377,686</u>	<u>377,686</u>	<u>292,610</u>
Cyclical Maintenance - Current	-	-	-
Cyclical Maintenance - Term	377,686	377,686	292,610
	<u>377,686</u>	<u>377,686</u>	<u>292,610</u>



17. Painting Contract Liability

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Current Liability	76,781	76,781	76,781	76,781	76,781	76,781
Non Current Liability	-	-	23,034	-	-	23,034
	<u>76,781</u>	<u>76,781</u>	<u>99,815</u>	<u>76,781</u>	<u>76,781</u>	<u>99,815</u>

In 2015 the Board signed an agreement with Scheduled Maintenance Services Ltd (the contractor) for an agreed programme of work covering an eight year period. The programme provides for an interior and exterior repaint of the Ministry owned buildings in 2015, with regular maintenance in subsequent years. The agreement has an annual commitment of \$76,781 (PY: \$76,781). The liability is the best estimate of the actual amount of work performed by the contractor for which the contractor has not been paid at balance sheet date. The liability has not been adjusted for inflation and the effect of the time value of money.

18. Finance Lease Liability

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

	2019 Actual \$	School 2019 Budget \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget \$	2018 Actual \$
No Later than One Year	98,060	90,000	146,615	98,060	90,000	146,615
Later than One Year and no Later than Five Years	43,064	15,000	103,402	43,064	15,000	103,402
Later than Five Years	-	-	-	-	-	-
	<u>141,124</u>	<u>105,000</u>	<u>250,017</u>	<u>141,124</u>	<u>105,000</u>	<u>250,017</u>

19. Funds Held for Capital Works Projects

During the year the School and Group received and applied funding from the Ministry of Education for the following capital works projects:

School and GROUP

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contributions	Closing Balances \$
Health Centre Upgrade	<i>completed</i>	(60,469)	60,469	-	-	-
Business Academy	<i>completed</i>	(147,102)	-	-	147,102	-
Library	<i>completed</i>	(5,800)	-	-	5,800	-
Business Centre Entrance	<i>completed</i>	(235,077)	272,398	(42,677)	5,356	-
Gym Roof Replacement	<i>completed</i>	(361,752)	414,331	(30,589)	-	21,990
Hall Roof	<i>in progress</i>	(29,664)	-	(23,821)	-	(53,485)
ILE Science Block	<i>completed</i>	(875)	-	-	875	-
Boundry Fencing	<i>in progress</i>	-	-	(40,953)	-	(40,953)
Totals		<u>(840,739)</u>	<u>747,198</u>	<u>(138,040)</u>	<u>159,133</u>	<u>(72,448)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	21,990
Funds Due from the Ministry of Education	(94,438)
	<u>(72,448)</u>

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$		Closing Balances \$
Health Centre Upgrade	<i>in progress</i>	(60,508)	-	39	-	(60,469)
Business Academy	<i>in progress</i>	(147,288)	-	186	-	(147,102)
Library	<i>in progress</i>	(5,800)	-	-	-	(5,800)
Business Centre Entrance	<i>in progress</i>	29,018	112,000	(376,095)	-	(235,077)
Gym Roof Replacement	<i>in progress</i>	(443,985)	91,696	(9,463)	-	(361,752)
Hall Roof	<i>in progress</i>	(10,655)	-	(19,009)	-	(29,664)
ILE Science Block	<i>in progress</i>	-	-	(875)	-	(875)
Boiler	<i>completed</i>	(495)	-	-	495	-
Asbestors Removal	<i>completed</i>	(3,707)	3,707	-	-	-
Totals		<u>(643,420)</u>	<u>207,403</u>	<u>(405,217)</u>	<u>495</u>	<u>(840,739)</u>

Represented by:

Funds Held on Behalf of the Ministry of Education	-
Funds Due from the Ministry of Education	(840,739)
	<u>(840,739)</u>



20. Funds Held on Behalf of Trade Academy Cluster

Manurewa High School is the lead school and holds funds on behalf of the Trade Academy cluster, a group of schools funded by the Ministry.

School and GROUP	2019 Actual \$	2019 Budget \$	2018 Actual \$
Funds Held at Beginning of the Year	101,934	101,934	67,215
Funds Received from Cluster Members	-	-	-
Funds Received from MoE	538,129	538,129	295,301
Total funds received	640,063	640,063	362,516
Funds Spent on Behalf of the Cluster	226,502	270,185	159,880
Funds remaining	413,561	369,878	202,636
Distribution of Funds			
Papakura High School	(83,574)	(80,000)	(54,990)
James Cook High School	(32,434)	(35,000)	(15,525)
Alfriston Collage	(3,072)	(5,000)	(30,188)
Aorere Collage	(19,970)	(25,000)	-
Funds Held at Year End	274,511	224,878	101,934

These assets and liabilities form part of the school's assets and liabilities and are presented on the school's balance sheet.

Current Assets

Cash at bank	219,153	-	65,967
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Equity

	219,153	-	65,967
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21. Related Party Transactions

The Group is a controlled entity of the Crown, and the Crown provides the major source of revenue to the Group. The Group 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 Group 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 Group 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.

22. Remuneration

Key management personnel compensation (School and Group)

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

	2019 Actual \$	2018 Actual \$
<i>Board Members - School</i>		
Remuneration	7,525	10,711
Full-time equivalent members	0.27	0.22
<i>Leadership Team</i>		
Remuneration	873,518	868,668
Full-time equivalent members	7	7
Total key management personnel remuneration	881,043	879,379
Total full-time equivalent personnel	7.27	7.22

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

Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200-210	190-200
Benefits and Other Emoluments	6-7	5-6
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2019 FTE Number	2018 FTE Number
100-110	4	3
110-120	5	-
	9	3

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

23. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, 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:

	2019 Actual	2018 Actual
School and GROUP		
Total	-	-
Number of People	-	-

24. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2019 (Contingent liabilities and assets at 31 December 2018: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2019, a contingent liability for the school may exist.

25. Commitments

(a) Capital Commitments



As at 31 December 2019 the Board has entered into contract agreements for capital works as follows:

- (a) \$79,925 contract for Boundary Fencing to be completed in 2020, which will be fully funded by the Ministry of Education. \$0 has been received of which \$40,953 has been spent on the project to date; and
- (b) \$52,470 Rent to Return contract for IT Services (SAN Storage) Contract signed with Equico Funding Technology for 60 Months. First Payment to be started on 2020; and

(Capital commitments at 31 December 2018: \$25,640)

(b) Operating Commitments School and GROUP

As at 31 December 2019 the Board has entered into the following contracts:

- (a) operating lease of a EFTPOS Machine;

	2019 Actual \$	2018 Actual \$
No later than One Year	1,076	621
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>1,076</u>	<u>621</u>



26. Managing Capital

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

Breakdown of equity and further information

	Actual 2019 \$	School Budget (Unaudited) 2019 \$	Actual 2018 \$	Actual 2019 \$	Group Budget (Unaudited) 2019 \$	Actual 2018 \$
Accumulated surplus/(deficit)						
Balance at 1 January	6,034,401	6,034,401	5,687,572	6,045,240	6,034,401	5,706,878
Adjustment to Accumulated surplus/(deficit) from adoption of PBE IFRS 9	-	-	-	-	-	-
Adjusted balance at 1 January	6,034,401	6,034,401	5,687,572	6,045,240	6,034,401	5,706,878
Furniture & Equipment grant Surplus/(deficit) for the year	(301,312)	(362,764)	312,419	(215,359)	(362,764)	303,955
Balance 31 December	5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243
Total equity	5,733,089	5,671,637	6,034,401	5,829,881	5,671,637	6,045,243

27. 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 (2018: Loans and receivables)

	2019 Actual \$	School 2019 Budget (Unaudited) \$	2018 Actual \$	2019 Actual \$	Group 2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	2,666,944	1,102,982	1,835,442	2,757,923	1,102,982	1,846,281
Receivables	812,310	757,000	708,467	822,310	757,000	708,467
Investments - Term Deposits	605,246	2,010,000	503,567	605,246	2,010,000	503,567
Total Financial Assets Measured at Amortised Cost	4,084,500	3,869,982	3,047,476	4,185,479	3,869,982	3,058,315

Financial liabilities measured at amortised cost

Payables	1,315,469	1,020,000	1,026,019	1,319,656	1,020,000	1,026,019
Finance Leases	141,124	105,000	250,017	141,124	105,000	250,017
Painting Contract Liability	76,781	76,781	99,815	76,781	76,781	99,815
Total Financial Liabilities Measured at Amortised Cost	1,533,374	1,201,781	1,375,851	1,537,561	1,201,781	1,375,851

28. Events After Balance Date

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increase its COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all school were closed, subsequently all school and kura reopened on 18th of May 2020.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the period the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so student can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to determined, but it is not expected to be significant to the school. the school will continue to receive funding from Ministry of Education, even while closed.



29. Investment in Subsidiaries

Details of the Group's material subsidiaries at the end of the reporting period are as follows.

Name of Subsidiary	Principal Activity	Place of incorporation and operation	Proportion of ownership interest and voting power held by the Group		Value of investment \$000	
			2019	2018	2019	2018
Manurewa High School Business	Raising Funds	Auckland, New Zealand	100%	100%	Nil	Nil

All subsidiaries have 31 December balance dates, are 100% owned by the School, and are incorporated and domiciled in New Zealand.

The School controls the Trust for financial reporting purposes because, in substance, the Institute predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

30. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 9 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

- Note 10 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

- Note 12 Investments:

Equity investments: This policy has been updated to remove references to impairment losses, as NZ IFRS 9 no longer requires identification of impairment for equity investments measured at fair value through other comprehensive revenue and expense. Also, on disposal, the accumulated gains/losses are no longer transferred to surplus/(deficit) but are transferred to accumulated surplus/(deficit).

Term deposits: This policy has been updated to explain that a loss allowance for expected credit losses is recognised only if the estimated loss allowance is not trivial.

Upon transition to PBE IFRS9 there were no material adjustments to these financial statements

	Measurement category		Carrying amount		
	Original PBE IPSAS 29 category	New PBE IFRS 9 category	Closing balance 31 Dec 2018 (PBE IPSAS 29) \$000	Adoption of PBE IFRS 9 adjustment \$000	Opening balance 1 January 2019 (PBE IFRS 9) \$000
Cash at bank and on hand	Loans and receivables	Amortised cost	1,846,281	-	1,846,281
Receivables	Loans and receivables	Amortised cost	708,467	-	708,467
Term Deposits	Loans and receivables	Amortised cost	503,567	-	503,567
Total financial assets			3,058,315	-	3,058,315

FVOCRE = Fair Value through Other Comprehensive Revenue and Expenses

The measurement categories and carrying amounts for financial liabilities have not changed between the closing 31 Dec 2018 and opening 1 January 2019 dates as a result of the transition to PBE IFRS 9.

31. Comparatives

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



Subsequent Events Disclosure

There is no expected significant impact from COVID-19

On March 11, 2020, the World Health Organisation declared the outbreak of COVID-19 (a novel Coronavirus) a pandemic. Two weeks later, on 26 March, New Zealand increased its' COVID-19 alert level to level 4 and a nationwide lockdown commenced. As part of this lockdown all schools were closed. While the disruption is currently expected to be temporary, there is a level of uncertainty around the duration of the closure.

At the date of issuing the financial statements, the school has been able to absorb the majority of the impact from the nationwide lockdown as it was decided to start the annual Easter School holidays early. In the periods the school is open for tuition, the school has switched to alternative methods of delivering the curriculum, so students can learn remotely.

At this time the full financial impact of the COVID-19 pandemic is not able to be determined, but it is not expected to be significant to the school. The school will continue to receive funding from the Ministry of Education, even while closed.

School Statement

The circumstances of COVID-19 and Level 4 lockdown have completely dominated our work over the last 6 weeks and have had a significant impact on our teaching and learning programmes. We are very happy, confident and proud of the work and whanaungatanga of our staff at all levels to support each other, our students and community. As we head into Level 3 planning is following Ministry guidelines and all the relevant Health & Safety and Hygiene protocols and procedures will be in place.

As we move forward we will need to be agile as we re-adjust our strategic planning, priorities and goals to take into account the current situation and how things might develop and change in the weeks and months ahead. We have recently held staff professional learning sessions on NCEA Assessment and Student Engagement under lockdown. We are an ongoing work in

progress as to how we can adapt to support our student's ability to gain their relevant NCEA level and the work we are doing to continue to design a whaanau centred, relevant and culturally sustaining local curriculum.

The COVID-19 situation and Level 4 lockdown has again highlighted the inequities across New Zealand especially with regard to device, internet and poverty. The challenge of leading the school through this crisis and lockdown period has been a huge test for us all and I am grateful to have such a cohesive, supportive and collaborative team and a staff who have been prepared to adapt, change and learn new skills to meet the demands of distance and online learning. With the eLearning focus over the last three years we are better prepared than many similar schools. Also, our Hauora focus is so relevant in the situation we now find ourselves in and we have rightly made that the priority for both students and staff.

Charter Goals

Due to COVID-19 our focus is currently targeted towards A1, A3 and A5 from our 2020 Charter Actions:

A1: Continue to implement Learner Profile and support the implementation of the Kaahui Ako Achievement Challenge 1 (Cultural Identity)

A3: Continue to develop eLearning to enhance transformational pedagogy and curriculum design

A5: Continue to build on existing and implement new Hauora initiatives to influence and strengthen transformational pedagogy and curriculum design

We expect to have additional costs in some areas and savings in others as we navigate through COVID-19. At this stage it is hard to be specific, however the strong financial position of the school puts us in a good position to be able to deal with the challenges ahead.

Area or impact	Comments from School	Quantification of loss
Expected reduction in contributions from Parents by way of Donations, Fees and Activity charges for the next 12 months.	No income from the polyfest performance due to cancelled	Approximately \$10,000
Costs incurred by the School relating to fundraising events in the community which are not recoverable for the next 12 months.	NA	NA
Travel costs paid by the School for activities where the travel will not be going ahead and the Airline intends to provide a credit to the School in the future but the School is likely to be required to refund the travel costs paid to students / parents.	NA	NA
Additional costs incurred by the School developing alternative methods of delivering curriculum to students, so that they can learn remotely for the next 12 months.	<ul style="list-style-type: none"> • Distribution of 240 used laptop, laptop bags and charges for students. Cost approximately \$400 for a laptop. There is uncertainty of receiving these laptops. 	\$96,000
Any other expected impacts your School may face.	<ul style="list-style-type: none"> • Wages paid to only term time employees for 2 weeks, as per ministry rules • School cleaning, hygiene and related expenses 	\$54,482 \$5,000

INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MANUREWA HIGH SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019**

The Auditor-General is the auditor of Manurewa High School and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Paul Lawrence, using the staff and resources of Crowe New Zealand Audit Partnership, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 2 to 23, that comprise the Statement of Financial Position as at 31 December 2019, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and Cash Flow Statement 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 Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2019; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 27 May 2020. 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 of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to the disclosures in note 28 on page 22 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

Basis of opinion

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

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

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is the Crowe Australasia external audit division. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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

Responsibilities of the Board of Trustees for the financial statements

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

In preparing the financial statements, the Board of Trustees is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board of Trustees 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 Group, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Group'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 Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included on pages 24 to 26, Charter 2019 and KiwiSport Funding, 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 Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *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 Group.



Paul Lawrence
Crowe New Zealand Audit Partnership
On behalf of the Auditor-General
Auckland New Zealand



MANUREWA HIGH SCHOOL

Charter 2019



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Manurewa High School

Vision Statement:

Piki atu ki te rangi, Aim High, Strive for Excellence

Mission Statement:

To grow a community of learners to 'Be the ManuREWA Way' by living our values of Respect, Excellence, Whanaungatanga and Akoranga. Aakonga who will leave us happy, confident and proud.

Waikato Tainui Kawenata:

We as a school community are committed to our Kawenata agreement with Waikato Tainui working in partnership to meet the educational aspirations of the iwi for our rangatahi.

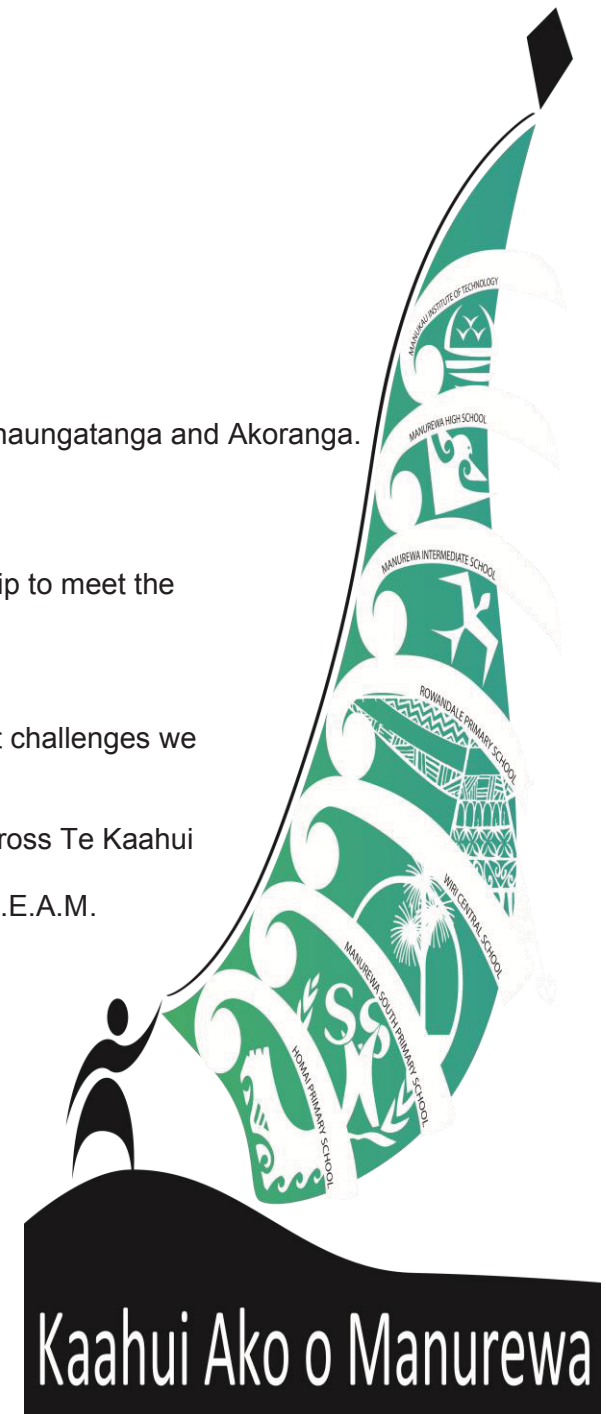
Kaahui Ako o Manurewa:

We as a school community are committed to working with our Kaahui Ako o Manurewa to meet the achievement challenges we have collaboratively developed;

1. To improve achievement through the development and sustaining of cultural identity
2. To improve achievement by increasing student and whaanau engagement through effective transition across Te Kaahui Ako o Manurewa
3. To improve achievement by developing an integrated approach to learning through the application of S.T.E.A.M.

Our Kawa:

- we believe in our vision and strive for our mission
- we are open and respectful in our communication and feedback
- we provide opportunities for leadership
- we are caring and promote Hauora
- we believe in and see the potential for all our aakonga
- we are reflective and work with a growth mindset
- we share and celebrate success
- we believe that akoranga never stops
- we encourage empathy and strive for equity
- we have aroha for our school community and put them at the centre of all our decision



Charter Focus Outcomes

Improved Ability to Engage in Akoranga

Improved Cultural Identity

Aakonga Taking Positive Steps Beyond School

Strategic Vision

Commitment to Akoranga:

Staff, students and whaanau practise a commitment to akoranga that is ubiquitous, dynamic, co-dependent and co-lead by the entire school community

2019 Goal

Our goal for 2019 is to ensure our Learner Profile informs transformational pedagogy and curriculum design so that our aakonga, whaanau and staff are happy, confident and proud.

Te Ara o Tawhaki will be the framework to guide our process

TE ARA O TAWHAKI



2019 Annual Plan: two focus areas

Pedagogy: Further develop strategies and approaches that support akoranga anytime, any space, any place and with anyone

Curriculum Design: Further develop programmes of akoranga that occur anytime, any space, any place and with anyone



across five key programmes

Priority Learners

Cultural Identity

eLearning

Hauora

Curriculum Design

- **Priority Learners:** Accelerating the achievement of Maori and Boys across all levels (data sharing and tracking / akoranga and ara (pathway) conversations and interventions / differentiated teaching strategies)
- **Cultural Identity:** Continued development of cultural identity and critical culturally sustaining pedagogy (Kia Eke Panuku observation and appraisal system)
- **eLearning:** Continue to develop eLearning to support transformational pedagogy and curriculum design (use of SAMR model)
- **Hauora:** Continued improvement of student and staff Hauora (Whare Tapa Wha / Hauora prototype 2019)
- **Curriculum Design:** Continued development of an effective and engaging 21st Century Ako based curriculum and learning environment (2019 Prototypes: Learner profile / Y9 Te Reo / Curriculum Collaboration / Kaitiaki curriculum)

connected to eight specific actions

TERM 1 - 4			
Action (A1 – A8)	Key Staff	Measurable Outcomes	Connections to key programmes:
			Priority Learners Cultural Identity eLearning Hauora Curriculum Design
A1: Implement our MHS learner profile which reflects our holistic approach for our learners	NG MP CD2020 Team All staff	Learner profile is put into action in a range of spaces for 2019. It will be evident in Learning Area, Kaitiaki and extra-curricular learning opportunities for all our learners Student Portfolios developed and used at Student Akoranga Conferences Positive staff / student / whaanau feedback	Curriculum Design Priority Learners Curriculum Design
	MP All staff	Learner profile matrix, evidence portfolios and reporting system developed Student reports includes the Learner Profile	Curriculum Design
A2: Continue to use Kia Eke Panuku (KEP) inquiry & data tools to inform transformational pedagogy & curriculum design and support the implementation of the Kaahui Ako Achievement Challenge 1 (Cultural Identity)	MN SLT All staff	All staff have completed their KEP Observations and have been supported to gather on-going evidence to meet our professional standards All staff to have completed two or more KEP Observations All staff to have built an inquiry question based on the school wide targets (at least 75% pass rate for All students, Boys and Maori and 14 credits per student per Senior Course) All staff have collected at least three pieces of evidence for the six Professional Standards using an electronic tool e.g. Appraisal OneNote PL on Inquiry, Our Codes, Our Standards is delivered Student voice tool(s) developed to inform Pedagogy	Cultural Identity Priority Learners e-Learning

A3: Continue to develop staff capability to use teaching as inquiry	MN SLT All staff	By the end of the year all staff to have completed at least one inquiry cycle using Te Ara Ako and presented it to colleagues	Priority Learners
A4: Continue to develop eLearning to enhance transformational pedagogy and curriculum design	NR SK All Staff	All staff are using Schoology (or equivalent) as an LMS for all their courses Some staff are using ePortfolio to record the learning journey during KT Teaching practice is moving up the SAMR model Teachers are using MS TEAMS as an effective collaborative tool Middle leaders are engaging with reflective practice around Change Leadership through a 21C lens All teachers by the end of Term 2, 2019 have completed the eREWA Digital Certificate Continue to support and grow teaching and learning in the Digital Technologies Curriculum and Hangarau Matahiko	e-Learning Cultural Identity Curriculum Design Priority Learners
A5: Continue to use 'Be the ManuREWA Way' (see Mission statement) to enhance transformational pedagogy and curriculum design and support the implementation of the Kaahui Ako Achievement Challenge 2 (Effective Transition)	SP LU Be the ManuREWA Way Team All staff	Staff to have used the Toku Ara Tipu tool (the kite tool) and / or Tapasā to collect data to inform inquiry	Cultural Identity Curriculum Design Priority Learners
	Student Council Be the ManuREWA Way Team	3 PB4L Bites per term delivered to staff (including Tapasā introduction)	Cultural Identity Curriculum Design
	Student Council Be the ManuREWA Way Team	Student Council established and student voice collected and actioned	Cultural Identity Priority Learners

	Be the ManuREWA Way Team HOLAs Whaanau Team	Restorative Practice (RP) bites delivered; external facilitator to deliver session for new staff / PRT 1 & 2 RP Matrix created and being used by staff and students Survey and discipline data support the effective use of 'Be the ManuREWA Way' and restorative practices 2020 'Be the ManuREWA Way' restorative practice, reward and disciplinary systems plan reviewed and updated	Cultural Identity Priority Learners
A6: Continue to build on existing and implement new Hauora initiatives to influence and strengthen transformational pedagogy and curriculum design	NG MP SU TAA Hauora Council	Hauora programme attendance data indicates successfully implementation Student engagement and staff surveys over the year show improved Hauora	Hauora
A7: Explore and establish new and innovative spaces and programmes to enhance transformational pedagogy and curriculum design and support the implementation of the Kaahui Ako Achievement Challenge 3 (STEAM)	NG MP CD2020 team	Staff / student / whaanau voice indicates successful implementation of our 2019 Prototypes: Learner profile Y9 Te Reo Curriculum collaboration Kaitiaki curriculum	Curriculum Design Cultural Identity
A8: Continue to support and develop teacher and learner literacy capabilities across all learning areas	NG DZ	On-going staff PL feedback exit cards e.g. Was the session useful? Why or why not? Target progress made towards asTTle (Y9 70% at L4 and Y10 30% at L5) and NCEA courses (75% of students achieve at least 14 credits) across all Learning Areas	Curriculum Design Priority Learners

Key Staff Reference:

JE	Pete Jones	Principal	CD2020		Curriculum Design Team
DAV	Sarah Davies	Principal's PA	HOLA		Head of Learning Area
LOC	Julie Lockie	Business Manager	SU	Claire Stapleton	Staff & Student Hauora Co-ordinator
LU	Manaia Lauulu	Deputy Principal	TAA	Ashleigh Talakai	Staff & Student Hauora Co-ordinator
MN	Nichola McCall	Deputy Principal	SK	Ben Silk	eLearning Co-ordinator
MP	Donella McPherson	Deputy Principal	DZ	Francis Diaz	Literacy leader
NG	Barbara Ngawati-Salaivao	Deputy Principal			
NR	Lawrence Naicker	Deputy Principal			
SP	Katie Spraggon	Deputy Principal			

How we measure our commitment to Akoranga:

AREA Data	Learner Engagement Surveys	Destination Data
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Charter Targets 2019

Attendance through student management system (KAMAR)

	Item	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
All	% of student attendance in class	86%	87%	87%	84.9%	90%	80.6	90%
Maori	% of student attendance in class	81.2%	83%	83%	80.2%	90%	74.6	90%
Pasifika	% of student attendance in class	84.6%	87%	86%	86%	86%	80.4	90%

Retention whole school (1 July Roll Return - 2018)

Year	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
9	437	452	431	482	405
10	455 (98%)	435 (99%)	452 (100%)	419 (97%)	483 (100%)
11	375 (94%)	461 (101%)	433 (100%)	457 (101%)	433 (100%)
12	323 (85%)	316 (84%)	415 (90%)	369 (85%)	378 (85%)
13	306 (88%)	274 (85%)	268 (85%)	332 (80%)	308 (83%)
Total	1896 (71%)	1938 (69%)	1999 (66%)	2059 (70%)	2007 (70%)

Male Maori (1 July Roll Return - 2018)

Year	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
9	61	61	58	72	76
10	65 (93%)	55 (90%)	56 (92%)	53 (91%)	73 (101%)
11	36 (103%)	63 (97%)	53 (96%)	61 (108%)	52 (98%)
12	31 (76%)	28 (78%)	53 (84%)	43 (81%)	38 (62%)
13	28 (97%)	27 (87%)	15 (54%)	35 (66%)	30 (69%)
Total	221 (44%)	234 (53%)	235 (33%)	264 (50%)	269 (49%)

Female Maori (1 July Roll Return - 2018)

Year	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
9	71	61	63	63	53
10	58 (100%)	67 (94%)	58 (97%)	58 (92%)	65 (103%)
11	41 (93%)	55 (95%)	65 (97%)	57 (98%)	66 (113%)
12	46 (80%)	24 (59%)	48 (87%)	43 (66%)	42 (74%)
13	35 (92%)	23 (50%)	19 (79%)	39 (81%)	30 (70%)
Total	251 (52%)	230 (36%)	253 (38%)	260 (67%)	256 (42%)

Bold bracketed % = apparent student retention from Y9 – Y13

Stand Downs through student management system (KAMAR)

	Item	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
All	Number of students per 100 students who were stood down	6	5	6	8	6	5	5
Maori	Number of Maori students per 100 students who were stood down	12	7	12	14	6	7	5
Pasifika	Number of Pasifika students per 100 students who were stood down	6	4	4	7	6	6	5

Engagement (own school data)

	2014 Agreed	2015 Agreed	2016 Agreed	2017 Agreed	2018 Agreed
At school learning is relevant and links to the real world	82%	72%	77%	68%	75%
At school learning is personalised to my needs	79%	72%	72%	67%	70%
At school I can explore new ideas	83%	75%	80%	75%	81%
Teachers make learning interesting	70%	69%	71%	58%	72%
Teachers and parents work together	72%	64%	49%	46%	42%
Teachers care about how I feel	69%	67%	62%	61%	70%
Teachers are interested in my culture or family background	66%	60%	53%	54%	64%
Students have a say in what happens at school	74%	78%	64%	63%	62%
At school people accept me for who I am	81%	77%	78%	71%	72%
I work at home to extend my learning	59%	58%	61%	54%	51%
Teachers challenge me to think more deeply	84%	81%	75%	73%	76%
Teachers encourage a positive attitude towards learning	86%	81%	82%	75%	75%
Teachers think that all students can do well	83%	75%	81%	71%	73%
I am proud of my school	80%	81%	82%	73%	77%
I am proud of who I am and where I come from	90%	89%	90%	82%	85%
The school shows pride in Maori culture	77%	80%	84%	78%	77%
Students treat each other with respect	57%	54%	61%	57%	61%
Teachers always take action if someone is being hit or bullied	74%	69%	72%	67%	69%
Teachers treat students fairly	69%	65%	65%	61%	65%
I feel safe at school	80%	80%	77%	72%	74%

2014 - Based on survey of Year 9 and Year 10 students (approx. 200 students)

2015 - Based on survey of all year levels (over 600 students)

2016 - Based on Year 9 and Year 12 students (approx. 300 students)

2017 - Based on Year 9, Year 10 and some senior students (over 800 students)

2018 - Based on 50 students from each year level (250 students)

Achievement through NCEA (NZQA data - roll based)

	Item	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
All	Level 1 passes Y11	69.8%	69.4%	62.7%	63.2%	75%	48.4%	75%
	Level 2 passes Y12	75.6%	73.3%	69.2%	71.7%	75%	71.9%	75%
	Level 3 passes Y13	56.2%	63.0%	58.2%	65.3%	75%	59.7%	75%
	University Entrance	24.1%	25.0%	31.9%	31.8%	35%	24.6%	35%
Maori	Level 1 passes Y11	51.8%	58.5%	48.8%	46.1%	75%	40.4%	75%
	Level 2 passes Y12	65.4%	56.4%	55.2%	71.9%	75%	59.6%	75%
	Level 3 passes Y13	48.3%	57.1%	44.7%	51.3%	75%	60.6%	75%
	University Entrance	16.7%	7.1%	15.8%	23.8%	35%	18.2%	35%
Pasifika	Level 1 passes Y11	70.6%	66.4%	59.7%	65.2%	75%	43.5%	75%
	Level 2 passes Y12	74.9%	70.3%	66.5%	66.8%	75%	71.7%	75%
	Level 3 passes Y13	50.0%	60.4%	52.0%	62.2%	75%	53.2%	75%
	University Entrance	13.9%	18.3%	25.1%	24.4%	35%	19.7%	35%

Merit endorsements (NZQA data - roll based)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
Year 11 Level 1							
All	15.0%	18.8%	25.9%	21.7%	25.0%	31.9%	35.0%
Maori	15.0%	22.5%	27.6%				
Pasifika	12.6%	17.5%	26.2%				
Year 12 Level 2							
All	12.2%	14.2%	14.6%	11.6%	25.0%	10.8%	25.0%
Maori	4.4%	13.0%	21.1%				
Pasifika	11.7%	12.0%	8.5%				
Year 13 Level 3							
All	6.5%	14.1%	17.0%	16.2%	25.0%	12.0%	15.0%
Maori	10.7%	3.3%	12.5%				
Pasifika	1.5%	7.0%	18.3%				

Excellence endorsements (NZQA data - roll based)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
Year 11 Level 1							
All	6.6%	5.1%	6.2%	6.0%	10.0%	7.2%	15%
Maori	0%	1.4%	3.4%				
Pasifika	4.9%	1.9%	7.8%				
Year 12 Level 2							
All	2.4%	3.8%	6.8%	5.4%	10.0%	4.5%	10%
Maori	2.2%	0%	3.5%				
Pasifika	1.7%	0%	1.4%				
Year 13 Level 3							
All	3.6%	1.1%	8.8%	5.9%	10.0%	3.7%	5%
Maori	7.1%	0%	0%				
Pasifika	0%	1.2%	2.4%				

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	End of year or better	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Target	2018 Actual	2019 Target
All	Y9 – Level 4	59.3%	62.1%	63.4%	59.5%	70%	49.3%	70%
	Y10 – Level 5	23.9%	27.5%	24.4%	19.1%	30%	17.2%	30%
Maori	Y9 – Level 4	57.4%	72.3%	59.4%	61.0%	70%	22.6%	70%
	Y10 – Level 5	22.2%	24.5%	24.2%	16.5%	30%	22.31%	30%
Pasifika	Y9 – Level 4	56.1%	54.2%	58.9%	52.1%	70%	18.0%	70%
	Y10 – Level 5	17.8%	22.9%	17.6%	13.0%	30%	9.42%	30%

Note; at the start of term 1 2018:

Year 9 44% were 4p or above (expected level for time of year)

Year 10 13.5% were 5b or above (expected level for time of year)

2018 actual data was measured at the end of term 3.

Leavers Data

Achievement from Education Counts (2018 data not available until term 2, 2019)

	Item	2014	2015	2016 Actual	2017 Actual	2018 Actual
All	Level 1 or better	85.6%	85.8%	83.6%	82.0%	Data not yet available
	Level 2 or better	74.2%	73.0%	72.4%	72.1%	
	Level 3 or better	42.2%	44.0%	39.4%	46.5%	
Maori	Level 1 or better	80.9%	77.6%	73.6%	73.1%	Data not yet available
	Level 2 or better	68.1%	53.3%	53.8%	62.1%	
	Level 3 or better	30.9%	29.0%	19.5%	29.0%	
Pasifika	Level 1 or better	84.1%	87.2%	83.1%	82.7%	Data not yet available
	Level 2 or better	71.6%	75.8%	73.4%	70.8%	
	Level 3 or better	36.5%	41.9%	36.7%	44.6%	

Retention data from Education Counts

Percentage staying until at least 17 years of age (2018 data not available until term 2, 2019)

	2014	2015 Actual	2016 Actual	2017 Actual	2018 Actual
All	81.1%	77.8%	74.6%	76.4%	Data not yet available
Maori	72.3%	63.6%	60.9%	62.7%	Data not yet available
Pasifika	81.9%	80.2%	79.0%	77.3%	Data not yet available

Board Summary

The Board of Trustees has worked with the Senior Leadership Team to develop this Charter for the next 3-5 years at Manurewa High School.

The Board will continue to monitor the programmes at the school by:

- tracking the roll
- monitoring the buildings projects which are urgently needed
- development of the Charter with the Senior Leadership Team
- being kept informed on curriculum development through the learning area annual reports to the Board and ongoing learning area reviews held throughout the year
- tracking the allocation of finances and resources through monthly Board and finance subcommittee meetings

While working through this process, the Board is determined to ensure that:

- aakonga improve their ability to engage in akoranga, cultural identity and ability to take positive steps beyond school
- policies are updated
- finances and resources are being used to the best advantage for the students at the school
- a suitable level of financial reserves is maintained

The Board is committed to monitor the finances and resources, checking on a monthly basis how spending is tracking to ensure a positive outcome.

Year	Working capital (\$)	Operating Surplus (\$)	% Income spent on learning resources
2013	86,928	513,415	74.0
2014	1,239,792	765,922	66.0
2015	1,387,343	517,281	65.2
2016	2,125,853	828,581	64.4
2017	2,615,719	766,358	66.3
2018	2,367,200	312,419	66.4

The Board, Senior Leadership Team and school community will continue to work collaboratively throughout the year to achieve our Charter focus outcomes, 2019 goal, annual plan and targets for 2019.



Manurewa High School

KiwiSport Funding

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

In 2019, the school received total KiwiSport funding of \$45,178.93 ex GST included in the operations grant funding.

The funding was spent on transport and extra gear for school sports teams as well as volleyball, basketball, rugby and touch coaching clinics.