

Manurewa

High School

Annual Report 2020



TOGETHER WE ACHIEVE

Manurewa High School

GROUP ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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 |
| Aviu Aviu | Student Rep | Elected | 27/09/2021 |
| Julie Lockie | Secretary | Employed | Ongoing |

Accountant / Service Provider: Sheryl Lane Chartered Accountant

MANUREWA HIGH SCHOOL

Group Annual Report - For the year ended 31 December 2020

Index

| Page | Statement |
|------------------------|--|
| | Financial Statement |
| 1 | Group Statement of Responsibility |
| 2 | Group Statement of Comprehensive Revenue and Expense |
| 3 | Group Statement of Changes in Net Assets/Equity |
| 4 | Group Statement of Financial Position |
| 5 | Group Statement of Cash Flows |
| 6 - 21 | Notes to the Group Financial Statements |
| | Other Information |
| | Analysis of Variance |
| | Kiwisport |

Manurewa High School

Statement of Responsibility

For the year ended 31 December 2020

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 2020 fairly reflects the financial position and operations of the group.

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

Stephen Smith

Full Name of Board Chairperson



Signature of Board Chairperson

18/05/2021

Date:

Peter Jones

Full Name of Principal



Signature of Principal

18/05/2021

Date:

Manurewa High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2020

| | Notes | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|-------|----------------------|---|----------------------|----------------------|--|----------------------|
| Revenue | | | | | | | |
| Government Grants | 2 | 24,093,090 | 18,951,724 | 20,671,477 | 24,133,090 | 19,007,724 | 20,751,477 |
| Locally Raised Funds | 3 | 1,066,947 | 850,734 | 1,214,103 | 1,072,925 | 850,734 | 1,224,869 |
| Interest Earned | | 39,279 | 70,000 | 73,007 | 39,426 | 70,000 | 73,147 |
| Gain on Sale of Property, Plant and Equipment | | 5,180 | - | - | 5,180 | - | - |
| International Students | 4 | 92,228 | 121,740 | 108,132 | 92,228 | 121,740 | 108,132 |
| Other Revenue | | - | - | - | 33,714 | (18,328) | - |
| Total revenue | | 25,296,723 | 19,994,198 | 22,066,719 | 25,376,563 | 20,031,870 | 22,157,625 |
| Expenses | | | | | | | |
| Locally Raised Funds | 3 | 987,349 | 680,382 | 1,250,542 | 987,349 | 680,382 | 1,250,542 |
| International Students | 4 | 12,529 | 42,900 | 16,908 | 12,529 | 42,900 | 16,908 |
| Learning Resources | 5 | 16,980,814 | 16,413,850 | 14,919,156 | 16,980,814 | 16,413,850 | 14,919,156 |
| Administration | 6 | 1,102,167 | 1,110,829 | 988,485 | 1,187,757 | 1,157,665 | 993,438 |
| Finance | | 13,731 | 50,000 | 29,225 | 13,731 | 50,000 | 29,225 |
| Property | 7 | 4,645,287 | 1,342,784 | 4,592,799 | 4,645,287 | 1,342,784 | 4,592,799 |
| Depreciation | 8 | 656,026 | 500,000 | 565,347 | 659,439 | 500,000 | 565,347 |
| Loss on Disposal of Property, Plant and Equipment | | - | - | 5,569 | - | - | 5,569 |
| Total expenses | | 24,397,903 | 20,140,745 | 22,368,031 | 24,486,906 | 20,187,581 | 22,372,984 |
| Net Surplus / (Deficit) for the year | | 898,820 | (146,547) | (301,312) | 889,656 | (155,711) | (215,359) |
| Total Comprehensive Revenue and Expense for the Year | | 898,820 | (146,547) | (301,312) | 889,656 | (155,711) | (215,359) |

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 2020

| | Notes | Actual | School Budget (Unaudited) | Actual | Actual | Group Budget (Unaudited) | Actual |
|---|-------|------------------|---------------------------|------------------|------------------|--------------------------|------------------|
| | | 2020 \$ | 2020 \$ | 2019 \$ | 2020 \$ | 2020 \$ | 2019 \$ |
| Balance at 1 January | | 5,733,089 | 5,733,089 | 6,034,401 | 5,829,881 | 5,829,881 | 6,045,240 |
| Total comprehensive revenue and expense for the year | | 898,820 | (146,547) | (301,312) | 889,656 | (155,711) | (215,359) |
| <i>Capital Contributions from the Ministry of Education</i> | | | | | | | |
| Contribution - Furniture and Equipment Grant | | 106,523 | - | - | 106,523 | - | - |
| Equity at 31 December | 26 | <u>6,738,432</u> | <u>5,586,542</u> | <u>5,733,089</u> | <u>6,826,060</u> | <u>5,674,170</u> | <u>5,829,881</u> |
| Retained Earnings | | 6,738,432 | 5,586,542 | 5,733,089 | 6,826,060 | 5,674,170 | 5,829,881 |
| Total equity | | <u>6,738,432</u> | <u>5,586,542</u> | <u>5,733,089</u> | <u>6,826,060</u> | <u>5,674,170</u> | <u>5,829,881</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 2020

| | Notes | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|-------|-------------------------|---|-------------------------|-------------------------|--|-------------------------|
| Current Assets | | | | | | | |
| Cash and Cash Equivalents | 9 | 3,621,112 | 1,102,982 | 2,666,944 | 3,702,793 | 1,190,610 | 2,757,923 |
| Accounts Receivable | 10 | 981,205 | 793,872 | 812,310 | 981,205 | 793,872 | 822,310 |
| GST Receivable | | 199,277 | 50,000 | 69,794 | 199,277 | 50,000 | 69,794 |
| Prepayments | | 25,863 | 20,000 | 69,138 | 25,863 | 20,000 | 69,138 |
| Inventories | 11 | 16,126 | 11,000 | 11,398 | 16,126 | 11,000 | 11,398 |
| Investments | 12 | 717,652 | 2,100,000 | 595,281 | 717,652 | 2,100,000 | 595,281 |
| Funds held for Capital Work Project | 19 | 175,108 | - | 72,448 | 175,108 | - | 72,448 |
| | | <u>5,736,343</u> | <u>4,077,854</u> | <u>4,297,313</u> | <u>5,818,024</u> | <u>4,165,482</u> | <u>4,398,292</u> |
| Current Liabilities | | | | | | | |
| Accounts Payable | 14 | 1,704,565 | 1,190,000 | 1,315,469 | 1,704,565 | 1,190,000 | 1,319,656 |
| Revenue Received in Advance | 15 | 738,573 | 70,000 | 406,198 | 738,573 | 70,000 | 406,198 |
| Painting Contract Liability - Current Portion | 17 | - | - | 76,781 | - | - | 76,781 |
| Finance Lease Liability - Current Portion | 18 | 76,929 | 60,000 | 98,060 | 76,929 | 60,000 | 98,060 |
| Funds held on behalf of Cluster / Transport Network | 20 | 174,244 | 150,000 | 274,511 | 174,244 | 150,000 | 274,511 |
| | | <u>2,694,311</u> | <u>1,470,000</u> | <u>2,171,019</u> | <u>2,694,311</u> | <u>1,470,000</u> | <u>2,175,206</u> |
| Working Capital Surplus/(Deficit) | | 3,042,032 | 2,607,854 | 2,126,294 | 3,123,713 | 2,695,482 | 2,223,086 |
| Non-current Assets | | | | | | | |
| Investments | 12 | - | - | 9,965 | - | - | 9,965 |
| Property, Plant and Equipment | 13 | 4,341,200 | 3,343,688 | 4,017,580 | 4,347,147 | 3,343,688 | 4,017,580 |
| | | <u>4,341,200</u> | <u>3,343,688</u> | <u>4,027,545</u> | <u>4,347,147</u> | <u>3,343,688</u> | <u>4,027,545</u> |
| Non-current Liabilities | | | | | | | |
| Provision for Cyclical Maintenance | 16 | 454,462 | 350,000 | 377,686 | 454,462 | 350,000 | 377,686 |
| Finance Lease Liability | 18 | 190,338 | 15,000 | 43,064 | 190,338 | 15,000 | 43,064 |
| | | <u>644,800</u> | <u>365,000</u> | <u>420,750</u> | <u>644,800</u> | <u>365,000</u> | <u>420,750</u> |
| Net Assets | | <u>6,738,432</u> | <u>5,586,542</u> | <u>5,733,089</u> | <u>6,826,060</u> | <u>5,674,170</u> | <u>5,829,881</u> |
| Equity: | | | | | | | |
| Accumulated surplus/deficit | 26 | 6,738,432 | 5,586,542 | 5,733,089 | 6,826,060 | 5,674,170 | 5,829,881 |
| Total equity | | <u>6,738,432</u> | <u>5,586,542</u> | <u>5,733,089</u> | <u>6,826,060</u> | <u>5,674,170</u> | <u>5,829,881</u> |

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 2020

| | Notes | 2020 | School 2020 Budget | 2019 | 2020 | Group 2020 Budget | 2019 |
|--|-------|------------------|--------------------------|------------------|------------------|-------------------------|------------------|
| | | Actual | (Unaudited) | Actual | Actual | (Unaudited) | Actual |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| Cash flows from Operating Activities | | | | | | | |
| Government Grants | | 10,151,343 | 9,377,140 | 7,943,603 | 10,191,343 | 9,529,932 | 8,023,603 |
| Locally Raised Funds | | 1,417,374 | 592,942 | 711,632 | 1,467,066 | 574,614 | 712,398 |
| International Students | | 46,452 | 71,181 | 105,430 | 46,452 | 71,181 | 105,430 |
| Goods and Services Tax (net) | | (129,483) | 19,794 | 80,153 | (129,483) | 19,794 | 80,153 |
| Funds Administered on Behalf of Third Parties | | (100,267) | 124,511 | 211,193 | (100,267) | 124,511 | 211,193 |
| Payments to Employees | | (4,802,942) | (4,871,302) | (4,181,051) | (4,802,942) | (4,871,302) | (4,181,051) |
| Payments to Suppliers | | (4,405,414) | (5,208,157) | (4,074,178) | (4,495,191) | (5,254,993) | (4,074,944) |
| Cyclical Maintenance Payments in the year | | (6,864) | (42,686) | (6,104) | (6,864) | (42,686) | (6,104) |
| Interest Paid | | (13,731) | (50,000) | (29,225) | (13,731) | (50,000) | (29,225) |
| Interest Received | | 44,381 | 70,519 | 69,465 | 44,528 | 70,519 | 69,605 |
| Net cash from / (to) the Operating Activities | | 2,200,849 | 83,942 | 830,918 | 2,200,910 | 171,570 | 911,058 |
| Cash flows from Investing Activities | | | | | | | |
| Proceeds from Sale of Property Plant & Equipment (and Intangibles) | | 5,180 | (12,106) | (5,569) | 5,180 | (12,106) | (5,569) |
| Purchase of Property Plant & Equipment (and Intangibles) | | (993,628) | (160,077) | (450,609) | (1,002,988) | (160,077) | (450,609) |
| Purchase of Investments | | (112,395) | (1,452,440) | (101,680) | (112,395) | (1,543,419) | (101,680) |
| Proceeds from Sale of Investments | | - | 9,976 | - | - | 9,976 | - |
| Net cash from / (to) the Investing Activities | | (1,100,843) | (1,614,647) | (557,858) | (1,110,203) | (1,705,626) | (557,858) |
| Cash flows from Financing Activities | | | | | | | |
| Furniture and Equipment Grant | | (106,523) | - | - | (106,523) | - | - |
| Finance Lease Payments | | 140,125 | (28,925) | (164,826) | 140,125 | (28,925) | (164,826) |
| Painting contract payments | | (76,781) | (76,781) | (23,034) | (76,781) | (76,781) | (23,034) |
| Funds Held for Capital Works Projects | | (102,659) | 72,449 | 746,302 | (102,659) | 72,449 | 746,302 |
| Net cash from Financing Activities | | (145,838) | (33,257) | 558,442 | (145,838) | (33,257) | 558,442 |
| Net increase/(decrease) in cash and cash equivalents | | 954,168 | (1,563,962) | 831,502 | 944,870 | (1,567,313) | 911,642 |
| Cash and cash equivalents at the beginning of the year | 9 | 2,666,944 | 2,666,944 | 1,835,442 | 2,757,923 | 2,757,923 | 1,846,281 |
| Cash and cash equivalents at the end of the year | 9 | 3,621,112 | 1,102,982 | 2,666,944 | 3,702,793 | 1,190,610 | 2,757,923 |

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 2020

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 and Training Act 2020. The Manurewa High School (the 'Group') consists of Manurewa High School and its subsidiary trust. The subsidiary is a Manurewa High School Business Academy ('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 2020 to 31 December 2020 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 and Training Act 2020 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'.

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 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

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's long term maintenance plan which is prepared as part of its 10 Year Property Planning process. During the year, the Board assesses the reasonableness of its 10 Year Property Plan on which the provision is based. Cyclical maintenance is disclosed at note 16.

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.

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.

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 buildings 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 expense for using the land and buildings 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 (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

i) Inventories

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

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 | 3-5 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, and also annual leave earned, by non teaching staff, to but not yet taken at balance date.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international 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 the Group's 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 Instruments

The Group's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as 'financial assets measured at amortised cost' 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.

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

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|----------------------------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Operational Grants | 8,748,721 | 9,099,287 | 7,279,709 | 8,748,721 | 9,099,287 | 7,279,709 |
| Teachers' Salaries Grants | 10,769,977 | 9,500,000 | 9,784,943 | 10,769,977 | 9,500,000 | 9,784,943 |
| Use of Land and Buildings Grants | 3,302,655 | - | 3,051,847 | 3,302,655 | - | 3,051,847 |
| Other MoE Grants | 1,165,145 | 352,437 | 516,264 | 1,205,145 | 408,437 | 596,264 |
| Other Government Grant | 106,592 | - | 38,714 | 106,592 | - | 38,714 |
| | 24,093,090 | 18,951,724 | 20,671,477 | 24,133,090 | 19,007,724 | 20,751,477 |

The school has opted in to the donations scheme for this year. Total amount received was \$307,350.

Other MOE Grants total includes additional COVID-19 funding totalling \$117,431 for the year ended 31 December 2020.

Covid-19

School has established following funding in 2020

| | |
|-----------------------------------|---------|
| COVID - 19 Urgent respond funding | 112,367 |
| COVID - 19 Special reason funding | 50,000 |

3. Locally Raised Funds

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

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Revenue | | | | | | |
| Donations | 56,031 | 20,000 | 19,830 | 62,009 | 20,000 | 30,596 |
| Fundraising | 471,514 | 472,169 | 281,949 | 471,514 | 472,169 | 281,949 |
| Other Revenue | 296,634 | 299,334 | 276,863 | 296,634 | 299,334 | 276,863 |
| Trading | 33,385 | 5,000 | 59,588 | 33,385 | 5,000 | 59,588 |
| Activities | 209,382 | 54,231 | 257,855 | 209,382 | 54,231 | 257,855 |
| Overseas Income | - | - | 318,018 | - | - | 318,018 |
| | 1,066,947 | 850,734 | 1,214,103 | 1,072,925 | 850,734 | 1,224,869 |
| Expenses | | | | | | |
| Activities | 826,262 | 556,127 | 712,658 | 826,262 | 556,127 | 712,658 |
| Trading | 27,967 | 10,000 | 53,335 | 27,967 | 10,000 | 53,335 |
| Other Locally Raised Funds Expenditure | 133,120 | 114,255 | 120,626 | 133,120 | 114,255 | 120,626 |
| Overseas Expenses | - | - | 363,923 | - | - | 363,923 |
| | 987,349 | 680,382 | 1,250,542 | 987,349 | 680,382 | 1,250,542 |
| Surplus for the year Locally raised funds | 79,598 | 170,352 | (36,439) | 85,576 | 170,352 | (25,673) |

There is no Overseas Travel incurred in the 2020 period.

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

| | 2020 Actual Number | School 2020 Budget (Unaudited) Number | 2019 Actual Number | 2020 Actual Number | Group 2020 Budget (Unaudited) Number | 2019 Actual Number |
|---|--------------------------|---|--------------------------|--------------------------|--|--------------------------|
| International Student Roll | 7 | 10 | 10 | 7 | 10 | 10 |
| Revenue | | | | | | |
| International Student Fees | 92,228 | 121,740 | 108,132 | 92,228 | 121,740 | 108,132 |
| Expenses | | | | | | |
| Commissions | 1,721 | 10,000 | 4,919 | 1,721 | 10,000 | 4,919 |
| Other Expenses | 10,808 | 32,900 | 11,989 | 10,808 | 32,900 | 11,989 |
| | 12,529 | 42,900 | 16,908 | 12,529 | 42,900 | 16,908 |
| <i>Surplus/ (Deficit) for the year International Students</i> | 79,699 | 78,840 | 91,224 | 79,699 | 78,840 | 91,224 |

5. Learning Resources

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Curricular | 1,694,000 | 2,478,741 | 1,408,640 | 1,694,000 | 2,478,741 | 1,408,640 |
| Equipment Repairs | 5,583 | 25,500 | 9,362 | 5,583 | 25,500 | 9,362 |
| Information and Communication Technology | 257,896 | 262,913 | 255,972 | 257,896 | 262,913 | 255,972 |
| Library Resources | 8,020 | 18,200 | 8,244 | 8,020 | 18,200 | 8,244 |
| Employee Benefits - Salaries | 14,962,223 | 13,491,496 | 13,187,141 | 14,962,223 | 13,491,496 | 13,187,141 |
| Staff Development | 53,092 | 137,000 | 49,797 | 53,092 | 137,000 | 49,797 |
| | 16,980,814 | 16,413,850 | 14,919,156 | 16,980,814 | 16,413,850 | 14,919,156 |

There is no Overseas Travel incurred in the 2020 period.

6. Administration

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Audit Fee | 10,682 | 10,000 | 10,386 | 10,682 | 10,000 | 10,386 |
| Board of Trustees Fees | 6,837 | 10,000 | 11,504 | 6,837 | 10,000 | 11,504 |
| Board of Trustees Expenses | 21,806 | 27,000 | 52,448 | 21,806 | 27,000 | 52,448 |
| Communication | 81,248 | 89,000 | 88,689 | 81,248 | 89,000 | 88,689 |
| Consumables | 40,902 | 50,000 | 1,950 | 40,902 | 50,000 | 1,950 |
| Other | 232,506 | 226,200 | 165,400 | 317,290 | 273,036 | 166,481 |
| Employee Benefits - Salaries | 680,257 | 657,629 | 626,041 | 680,257 | 657,629 | 626,041 |
| Insurance | 9,030 | 10,000 | 9,172 | 9,030 | 10,000 | 9,172 |
| Service Providers, Contractors and Consultancy | 18,899 | 31,000 | 22,895 | 19,705 | 31,000 | 26,767 |
| | 1,102,167 | 1,110,829 | 988,485 | 1,187,757 | 1,157,665 | 993,438 |

7. Property

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|-------------------------------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Caretaking and Cleaning Consumables | 65,180 | 93,000 | 102,053 | 65,180 | 93,000 | 102,053 |
| Consultancy and Contract Services | 311,093 | 389,427 | 369,252 | 311,093 | 389,427 | 369,252 |
| Cyclical Maintenance Provision | 83,640 | 15,000 | 91,180 | 83,640 | 15,000 | 91,180 |
| Grounds | 46,641 | 55,000 | 52,451 | 46,641 | 55,000 | 52,451 |
| Heat, Light and Water | 159,309 | 181,000 | 190,932 | 159,309 | 181,000 | 190,932 |
| Rates | 1,504 | 1,200 | 1,441 | 1,504 | 1,200 | 1,441 |
| Repairs and Maintenance | 409,714 | 327,597 | 476,560 | 409,714 | 327,597 | 476,560 |
| Use of Land and Buildings | 3,302,655 | - | 3,051,847 | 3,302,655 | - | 3,051,847 |
| Employee Benefits - Salaries | 265,551 | 280,560 | 257,083 | 265,551 | 280,560 | 257,083 |
| | 4,645,287 | 1,342,784 | 4,592,799 | 4,645,287 | 1,342,784 | 4,592,799 |

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

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Buildings - School | 46,086 | 29,500 | 45,317 | 46,086 | 29,500 | 45,317 |
| Furniture and Equipment | 184,118 | 160,000 | 181,399 | 184,118 | 160,000 | 181,399 |
| Information and Communication Technology | 224,235 | 185,000 | 206,978 | 227,648 | 185,000 | 206,978 |
| Motor Vehicles | 12,130 | 10,000 | 11,756 | 12,130 | 10,000 | 11,756 |
| Textbooks | 17,782 | 19,000 | 18,885 | 17,782 | 19,000 | 18,885 |
| Leased Assets | 163,814 | 90,000 | 93,315 | 163,814 | 90,000 | 93,315 |
| Library Resources | 7,861 | 6,500 | 7,697 | 7,861 | 6,500 | 7,697 |
| | 656,026 | 500,000 | 565,347 | 659,439 | 500,000 | 565,347 |

9. Cash and Cash Equivalents

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Cash on Hand | 2,982 | 2,982 | 2,982 | 2,982 | 2,982 | 2,982 |
| Bank Current Account | 940,750 | 900,000 | 936,066 | 940,750 | 900,000 | 936,066 |
| Bank Call Account | 153,524 | 200,000 | 219,153 | 235,205 | 287,628 | 310,132 |
| Short-term Bank Deposits | 2,523,856 | - | 1,508,743 | 2,523,856 | - | 1,508,743 |
| Cash equivalents and bank overdraft for Consolidated Cash Flow Statement | 3,621,112 | 1,102,982 | 2,666,944 | 3,702,793 | 1,190,610 | 2,757,923 |

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

Of the \$3,621,112 Cash and Cash Equivalents, \$153,524 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

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| Receivables | 155,570 | 100,000 | 127,847 | 155,570 | 100,000 | 137,847 |
| Receivables from the Ministry of Education | - | - | 10,150 | - | - | 10,150 |
| Interest Receivable | 2,417 | 7,000 | 7,519 | 2,417 | 7,000 | 7,519 |
| Teacher Salaries Grant Receivable | 823,218 | 686,872 | 666,794 | 823,218 | 686,872 | 666,794 |
| | 981,205 | 793,872 | 812,310 | 981,205 | 793,872 | 822,310 |
| Receivables from Exchange Transactions | 157,987 | 107,000 | 135,366 | 157,987 | 107,000 | 145,366 |
| Receivables from Non-Exchange Transactions | 823,218 | 686,872 | 676,944 | 823,218 | 686,872 | 676,944 |
| | 981,205 | 793,872 | 812,310 | 981,205 | 793,872 | 822,310 |

11. Inventories

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Stationery | 16,126 | 11,000 | 11,398 | 16,126 | 11,000 | 11,398 |
| | 16,126 | 11,000 | 11,398 | 16,126 | 11,000 | 11,398 |

12. Investments

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

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--------------------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Current Asset | | | | | | |
| Short-term Bank Deposits | 717,652 | 2,100,000 | 595,281 | 717,652 | 2,100,000 | 595,281 |
| | 717,652 | 2,100,000 | 595,281 | 717,652 | 2,100,000 | 595,281 |
| Non-current Asset | | | | | | |
| Long-term Bank Deposits | - | - | 9,965 | - | - | 9,965 |
| Total Investments | 717,652 | 2,100,000 | 605,246 | 717,652 | 2,100,000 | 605,246 |



13. Property, Plant and Equipment

GROUP

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|------------------|------------------|------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2020 | | | | | | |
| Buildings Improvements | 1,774,517 | 65,303 | - | - | (46,086) | 1,793,734 |
| Furniture and Equipment | 1,316,606 | 166,882 | - | - | (184,118) | 1,299,370 |
| Information and Communication Technology | 571,698 | 712,089 | (251,495) | - | (227,648) | 804,644 |
| Motor Vehicles | 43,951 | - | - | - | (12,130) | 31,821 |
| Textbooks | 29,319 | 13,290 | - | - | (17,782) | 24,827 |
| Leased Assets | 220,443 | 237,511 | - | - | (163,814) | 294,140 |
| Library Resources | 61,046 | 10,444 | - | - | (7,861) | 63,629 |
| Fale Design- Working in Progress | - | 14,751 | - | - | - | 14,751 |
| Technology Garage- Working in Progi | - | 20,231 | - | - | - | 20,231 |
| Balance at 31 December 2020 | 4,017,580 | 1,240,501 | (251,495) | - | (659,439) | 4,347,147 |

GROUP

| | Cost or Valuation | Accumulated Depreciation | Net Book Value |
|--|----------------------|-----------------------------|------------------|
| | \$ | \$ | \$ |
| 2020 | | | |
| Buildings Improvements | 2,347,125 | (553,391) | 1,793,734 |
| Furniture and Equipment | 3,259,580 | (1,960,210) | 1,299,370 |
| Information and Communication Technology | 2,530,725 | (1,726,081) | 804,644 |
| Motor Vehicles | 146,057 | (114,236) | 31,821 |
| Textbooks | 933,175 | (908,348) | 24,827 |
| Leased Assets | 411,854 | (117,714) | 294,140 |
| Library Resources | 260,999 | (197,370) | 63,629 |
| Fale Design- Working in Progress | 14,751 | - | 14,751 |
| Technology Garage- Working in Progress | 20,231 | - | 20,231 |
| Balance at 31 December 2020 | 9,924,497 | (5,577,350) | 4,347,147 |

GROUP

| | Opening Balance (NBV) | Additions | Disposals | Impairment | Depreciation | Total (NBV) |
|---|--------------------------|----------------|-----------------|------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 2019 | | | | | | |
| Buildings Improvements | 1,795,260 | 24,574 | - | - | (45,317) | 1,774,517 |
| Furniture and Equipment | 1,383,055 | 124,685 | (9,735) | - | (181,399) | 1,316,606 |
| Information and Communication Technology | 507,111 | 283,831 | (12,266) | - | (206,978) | 571,698 |
| Motor Vehicles | 44,482 | 11,225 | - | - | (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 | 7,568 | - | - | (7,697) | 61,046 |
| Balance at 31 December 2019 | 4,075,099 | 529,829 | (22,001) | - | (565,347) | 4,017,580 |



GROUP

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|----------------------|
| 2019 | | | |
| Buildings Improvements | 2,281,823 | (507,306) | 1,774,517 |
| Furniture and Equipment | 3,092,698 | (1,776,092) | 1,316,606 |
| Information and Communication Technology | 2,325,039 | (1,753,341) | 571,698 |
| 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) | 61,046 |
| Balance at 31 December 2019 | 9,753,255 | (5,735,675) | 4,017,580 |

The net carrying value of equipment held under a finance lease is \$294,140 (2019: \$220,443)

SCHOOL

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|---|--------------------------------|------------------|------------------|------------------|--------------------|-------------------|
| 2020 | | | | | | |
| Buildings Improvements | 1,774,517 | 65,303 | - | - | (46,086) | 1,793,734 |
| Furniture and Equipment | 1,316,606 | 166,882 | - | - | (184,118) | 1,299,370 |
| Information and Communication Technology | 571,698 | 702,729 | (251,495) | - | (224,235) | 798,697 |
| Motor Vehicles | 43,951 | - | - | - | (12,130) | 31,821 |
| Textbooks | 29,319 | 13,290 | - | - | (17,782) | 24,826 |
| Leased Assets | 220,443 | 237,511 | - | - | (163,814) | 294,140 |
| Library Resources | 61,046 | 10,444 | - | - | (7,861) | 63,629 |
| Fale Design- Working in Progress | - | 14,751 | - | - | - | 14,751 |
| Technology Garage- Working in Progi | - | 20,231 | - | - | - | 20,231 |
| Balance at 31 December 2020 | 4,017,580 | 1,231,141 | (251,495) | - | (656,026) | 4,341,200 |

Accumulated Depreciation

SCHOOL

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|----------------------|
| 2020 | | | |
| Buildings Improvements | 2,347,125 | (553,391) | 1,793,734 |
| Furniture and Equipment | 3,259,580 | (1,960,210) | 1,299,370 |
| Information and Communication Technology | 2,524,778 | (1,726,081) | 798,697 |
| Motor Vehicles | 146,057 | (114,236) | 31,821 |
| Textbooks | 933,175 | (908,348) | 24,827 |
| Leased Assets | 411,854 | (117,714) | 294,140 |
| Library Resources | 260,999 | (197,370) | 63,629 |
| Fale Design- Working in Progress | 14,751 | - | 14,751 |
| Technology Garage- Working in Progress | 20,231 | - | 20,231 |
| Balance at 31 December 2020 | 9,918,550 | (5,577,350) | 4,341,200 |

SCHOOL

| | Opening Balance (NBV) \$ | Additions \$ | Disposals \$ | Impairment \$ | Depreciation \$ | Total (NBV) \$ |
|---|--------------------------------|-----------------|-----------------|------------------|--------------------|-------------------|
| 2019 | | | | | | |
| Buildings Improvements | 1,795,260 | 24,574 | - | - | (45,317) | 1,774,517 |
| Furniture and Equipment | 1,383,055 | 124,685 | (9,735) | - | (181,399) | 1,316,606 |
| Information and Communication Technology | 507,111 | 283,831 | (12,266) | - | (206,978) | 571,698 |
| Motor Vehicles | 44,482 | 11,225 | - | - | (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 | 7,568 | - | - | (7,697) | 61,046 |
| Balance at 31 December 2019 | 4,075,099 | 529,829 | (22,001) | - | (565,347) | 4,017,580 |

SCHOOL

| | Cost or Valuation \$ | Accumulated Depreciation \$ | Net Book Value \$ |
|--|----------------------------|-----------------------------------|----------------------|
| 2019 | | | |
| Buildings Improvements | 2,281,823 | (507,306) | 1,774,517 |
| Furniture and Equipment | 3,092,698 | (1,776,092) | 1,316,606 |
| Information and Communication Technology | 2,325,039 | (1,753,341) | 571,698 |
| 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) | 61,046 |
| Balance at 31 December 2019 | 9,753,255 | (5,735,675) | 4,017,580 |

The net carrying value of equipment held under a finance lease is \$294,140 (2018: \$257,825)



14. Accounts Payable

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|---|----------------------|----------------------|--|----------------------|
| Operating Creditors | 241,575 | 200,000 | 244,631 | 241,575 | 200,000 | 244,631 |
| Accruals | 159,915 | 100,000 | 167,001 | 159,915 | 100,000 | 171,188 |
| Banking Staffing Overuse | 273,992 | 90,000 | 92,298 | 273,992 | 90,000 | 92,298 |
| Employee Entitlements - Salaries | 937,778 | - | 746,859 | 937,778 | - | 746,859 |
| Employee Entitlements - Leave Accrual | 91,305 | 800,000 | 64,680 | 91,305 | 800,000 | 64,680 |
| | <u>1,704,565</u> | <u>1,190,000</u> | <u>1,315,469</u> | <u>1,704,565</u> | <u>1,190,000</u> | <u>1,319,656</u> |
| Payables for Exchange Transactions | 1,592,489 | 1,190,000 | 1,231,568 | 1,592,489 | 1,190,000 | 1,235,755 |
| Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) | 112,076 | - | 83,901 | 112,076 | - | 83,901 |
| | <u>1,704,565</u> | <u>1,190,000</u> | <u>1,315,469</u> | <u>1,704,565</u> | <u>1,190,000</u> | <u>1,319,656</u> |

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|---|----------------------|----------------------|--|----------------------|
| Grants in Advance - Ministry of Education | - | - | - | - | - | - |
| International Student Fees | 54,783 | 50,000 | 100,559 | 54,783 | 50,000 | 100,559 |
| Other | 683,790 | 20,000 | 305,639 | 683,790 | 20,000 | 305,639 |
| | <u>738,573</u> | <u>70,000</u> | <u>406,198</u> | <u>738,573</u> | <u>70,000</u> | <u>406,198</u> |

16. Provision for Cyclical Maintenance

| | 2020 Actual \$ | School and Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|---|----------------------|
| Provision at the Start of the Year | 377,686 | 350,000 | 292,610 |
| Increase/ (decrease) to the Provision During the Year | 83,640 | - | 91,180 |
| Use of the Provision During the Year | (6,864) | - | (6,104) |
| Provision at the End of the Year | <u>454,462</u> | <u>350,000</u> | <u>377,686</u> |
| Cyclical Maintenance - Current | - | - | - |
| Cyclical Maintenance - Term | 454,462 | 350,000 | 377,686 |
| | <u>454,462</u> | <u>350,000</u> | <u>377,686</u> |

17. Painting Contract Liability

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|-----------------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Current Liability | - | - | 76,781 | - | - | 76,781 |
| Non Current Liability | - | - | - | - | - | - |
| | <u>-</u> | <u>-</u> | <u>76,781</u> | <u>-</u> | <u>-</u> | <u>76,781</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:

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|--|----------------------|---|----------------------|----------------------|--|----------------------|
| No Later than One Year | 76,929 | 60,000 | 98,060 | 76,929 | 60,000 | 98,060 |
| Later than One Year and no Later than Five Years | 190,338 | 15,000 | 43,064 | 190,338 | 15,000 | 43,064 |
| | <u>267,267</u> | <u>75,000</u> | <u>141,124</u> | <u>267,267</u> | <u>75,000</u> | <u>141,124</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

| | 2020 | Opening Balances \$ | Receipts from MoE \$ | Payments \$ | BOT Contributions | Closing Balances \$ |
|----------------------|--------------------|---------------------------|----------------------------|------------------|----------------------|---------------------------|
| Swimming Pool | <i>in progress</i> | - | - | (171,057) | - | (171,057) |
| Gym Roof Replacement | <i>completed</i> | 21,990 | - | (21,990) | - | - |
| Hall Roof | <i>completed</i> | (53,485) | 53,485 | (4,051) | - | (4,051) |
| Boundry Fencing | <i>completed</i> | (40,953) | 79,925 | (38,972) | - | - |
| Totals | | <u>(72,448)</u> | <u>133,410</u> | <u>(236,070)</u> | <u>-</u> | <u>(175,108)</u> |

Represented by:

Funds Held on Behalf of the Ministry of Education

Funds Due from the Ministry of Education

-

175,108

(175,108)

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



20. Funds Held on Behalf of Cluster / Transport Network

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

| School and GROUP | 2020 | 2020 | 2019 |
|--|--------------|-----------------------------|--------------|
| | Actual \$ | Budget (Unaudited) \$ | Actual \$ |
| Funds Held at Beginning of the Year | 274,511 | - | 101,934 |
| Funds Received from MoE | 981,528 | - | 538,129 |
| Total funds received | 1,256,039 | - | 640,063 |
| Funds Spent on Behalf of the Cluster | 612,336 | - | 226,502 |
| Funds remaining | 643,703 | - | 413,561 |
| Distribution of Funds | | | |
| Alfriston College | (19,525) | - | (3,072) |
| Aorere College | (9,844) | - | (19,970) |
| James Cook High School | (133,178) | - | (32,434) |
| Mangere college | (8,326) | - | - |
| Onehunga High School | (173,330) | - | - |
| Papakura High School | (103,960) | - | (83,574) |
| Wesley College | (2,215) | - | - |
| Sancta Maria College | (3,043) | - | - |
| Waiuku College | (738) | - | - |
| Taukau College | (5,169) | - | - |
| CEAT- Community Education and Training | (6,070) | - | - |
| Funds Held at Year End | 174,244 | 150,000 | 274,511 |

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 | 153,524 | 200,000 | 219,153 |
| Non Current Assets | | | |
| Property Plant and Equipment | - | - | - |
| Total Assets | 153,524 | 200,000 | 219,153 |
| Current Liabilities | | | |
| Operating Creditors | - | - | - |
| Non Current Liabilities | | | |
| Borrowings | - | - | - |
| Total Liabilities | - | - | - |
| Net Assets | 153,524 | 200,000 | 219,153 |
| Equity | 153,524 | 200,000 | 219,153 |

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.

| | 2020 Actual \$ | 2019 Actual \$ |
|---|----------------------|----------------------|
| <i>Board Members - School</i> | | |
| Remuneration | 5,310 | 7,525 |
| Full-time equivalent members | 0.22 | 0.27 |
| <i>Leadership Team</i> | | |
| Remuneration | 879,272 | 873,518 |
| Full-time equivalent members | 7.00 | 7.00 |
| Total key management personnel remuneration | 884,582 | 881,043 |
| Total full-time equivalent personnel | 7.22 | 7.27 |

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

Principal

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

| | 2020 Actual \$000 | 2019 Actual \$000 |
|--|-------------------------|-------------------------|
| Salaries and Other Short-term Employee Benefits: | | |
| Salary and Other Payments | 210-220 | 200-210 |
| Benefits and Other Emoluments | 5-10 | 6-7 |

Other Employees

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

| Remuneration \$000 | 2020 FTE Number | 2019 FTE Number |
|-----------------------|--------------------|--------------------|
| 100-110 | 16.00 | 4.00 |
| 110-120 | 3.00 | 5.00 |
| 120-130 | 7 | - |
| | 26.00 | 9.00 |

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:

| School and GROUP | 2020 Actual | 2019 Actual |
|------------------|----------------|----------------|
| Total | - | - |
| Number of People | - | - |

24. Contingencies

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

Holidays Act Compliance – schools payroll

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

The Ministry's review of the schools sector payroll to ensure compliance with the Holidays Act 2003 is ongoing. The current phase of this review is to design potential solutions for any compliance breaches discovered in the initial phase of the Programme. Final calculations and potential impact on any specific individual will not be known until further detailed analysis and solutions have been completed.

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

25. Commitments

(a) Capital Commitments

As at 31 December 2020 the Board has entered into contract agreements for capital works as follows:

- \$350,000 Fale Project in front of the School for cultural activities. The School has obtained Ministry approval to start the project and has spent \$14,751. The project will be fully funded by the board and allowed to be capitalised.
- \$100,000 Technology Garage capital project for the purpose of providing a teaching space for construction project and safe storage of technology equipment. The school has obtained Ministry approval to start the project and has spent \$20,231. The project will be fully funded by the school and allowed to be capitalised.

(Capital commitment at 31 December 2019: \$132,395)



(b) Operating Commitments School and GROUP

As at 31 December 2020 the Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

| | 2020 Actual \$ | 2019 Actual \$ |
|--|----------------------|----------------------|
| No later than One Year | 1,206 | 1,076 |
| Later than One Year and No Later than Five Years | - | - |
| Later than Five Years | - | - |
| | 1,206 | 1,076 |

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 2020 \$ | School Budget (Unaudited) 2020 \$ | Actual 2019 \$ | Actual 2020 \$ | Group Budget (Unaudited) 2020 \$ | Actual 2019 \$ |
|--------------------------------------|----------------------|---|----------------------|----------------------|--|----------------------|
| Accumulated surplus/(deficit) | | | | | | |
| Balance at 1 January | 5,733,089 | 5,733,089 | 6,034,401 | 5,829,881 | 5,829,881 | 6,045,240 |
| Furniture & Equipment grant | 106,523 | - | - | 106,523 | - | - |
| Surplus/(deficit) for the year | 898,820 | (146,547) | (301,312) | 889,656 | (155,711) | (215,359) |
| Balance 31 December | 6,738,432 | 5,586,542 | 5,733,089 | 6,826,060 | 5,674,170 | 5,829,881 |
| Total equity | 6,738,432 | 5,586,542 | 5,733,089 | 6,826,060 | 5,674,170 | 5,829,881 |

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 (2019: Loans and receivables)

| | 2020 Actual \$ | School 2020 Budget (Unaudited) \$ | 2019 Actual \$ | 2020 Actual \$ | Group 2020 Budget (Unaudited) \$ | 2019 Actual \$ |
|---|----------------------|---|----------------------|----------------------|--|----------------------|
| Cash and Cash Equivalents | 3,621,112 | 1,102,982 | 2,666,944 | 3,702,793 | 1,190,610 | 2,757,923 |
| Receivables | 981,205 | 793,872 | 812,310 | 981,205 | 793,872 | 822,310 |
| Investments - Term Deposits | 717,652 | 2,100,000 | 605,246 | 717,652 | 2,100,000 | 605,246 |
| Total Financial Assets Measured at Amortised Cost | 5,319,969 | 3,996,854 | 4,084,500 | 5,401,650 | 4,084,482 | 4,185,479 |

Financial liabilities measured at amortised cost

| | | | | | | |
|--|-----------|-----------|-----------|-----------|-----------|-----------|
| Payables | 1,704,565 | 1,190,000 | 1,315,469 | 1,704,565 | 1,190,000 | 1,319,656 |
| Finance Leases | 267,267 | 75,000 | 141,124 | 267,267 | 75,000 | 141,124 |
| Painting Contract Liability | - | - | 76,781 | - | - | 76,781 |
| Total Financial Liabilities Measured at Amortised Cost | 1,971,832 | 1,265,000 | 1,533,374 | 1,971,832 | 1,265,000 | 1,537,561 |

28. Events After Balance Date

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

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 | |
|---------------------------------------|--------------------|--------------------------------------|---|------|---------------------------|------|
| | | | 2020 | 2019 | 2020 | 2019 |
| Manurewa High School Business Academy | Raising Fund | 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 school predetermined the objectives of the Trust at establishment and benefits from the Trust's complementary activities.

30. Comparatives

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



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF MANUREWA HIGH SCHOOL'S
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

The Auditor-General is the auditor of Manurewa High School ('the Parent') and its controlled entity (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 Parent and Group on his behalf.

Opinion

We have audited the financial statements of the Parent and Group on pages 2 to 21, that comprise the statement of financial position as at 31 December 2020, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Parent and Group:

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

Our audit was completed on 25 May 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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.

Findex (Aust) Pty Ltd, trading as Crowe Australasia is a member of Crowe Global, a Swiss verein. Each member firm of Crowe Global is a separate and independent legal entity. Findex (Aust) Pty Ltd and its affiliates are not responsible or liable for any acts or omissions of Crowe Global or any other member of Crowe Global. Crowe Global does not render any professional services and does not have an ownership or partnership interest in Findex (Aust) Pty Ltd.

Services are provided by Crowe New Zealand Audit Partnership an affiliate of Findex (Aust) Pty Ltd.

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Responsibilities of the Board for the financial statements

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

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

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Parent and 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 Parent and 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.
- 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 Parent and 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 Parent and 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 assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arises from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information comprises the Charter 2021 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 Parent and 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: *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 Parent and Group.



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

MANUREWA HIGH SCHOOL

Charter 2021



Contents:

| | | |
|---------------------------|-------|---------|
| Introduction | Page | 3 |
| Framework | Pages | 4 - 7 |
| Annual Plan | Pages | 8 - 15 |
| Charter Targets | Pages | 16- 22 |
| Board of Trustees Summary | Pages | 23 - 30 |
| Glossary of Terms | Pages | 31 |



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, Whaanaungatanga and Akoranga. Aakonga who will leave us happy, confident and proud, embodying our learner profile.

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.

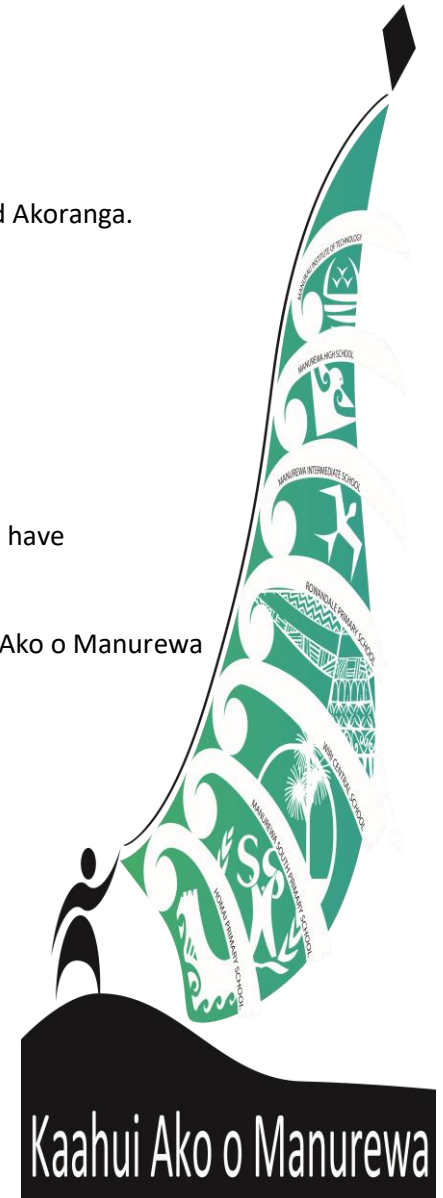
Kaahui Ako o Manurewa:

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





Charter Focus Outcomes

Aakonga engaged in Akoranga

Aakonga engaged in their
Cultural Identities

Aakonga taking positive steps into
through and beyond school

*Ehara taku toa i te toa takitahi, engari he
toa takitini*

*My success is not that of an individual but that
of the collective*



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



2021 Goal

Te Ara o Tawhaki is the
framework to guide our process

Embedding Te Ara o Tawhaki
across the school to ensure all
staff and students live our
learner profile and
Piki atu ki te rangi

TE ARA O TAWHAKI



NGA KETE O TE WAANANGA



BE THE MANUREWA WAY

O U R K A W A



HAUORA

Te Ara o Tawhaki - The Pathway of Tawhaki

Te Ara o Tawhaki is an educational framework to guide and support ideologies, systems and processes applied within our Manurewa High School context

The title of this educational framework pays homage to our mana whenua - Tainui Waikato - and their ancestor, Tawhaki. According to ancient tradition, Tawhaki is the supernatural inhabitant who climbed the aka vine to ascend the heavens and receive the three baskets of knowledge. The three baskets, which Tawhaki returned to earth with, remain commonly known today as Nga Kete o te Waananga.

The first basket was called Te kete Aronui and contained the knowledge of our senses and knowledge to help mankind. The second basket was called Te Kete Tuauri and contained the knowledge of ritual, memory and prayer. The third basket was called Te Kete Tuatea and contained the knowledge of evil that could be harmful to mankind.

This puurakau (story) establishes a preface for metaphorical comparison between Tawhaki and the journey or pathway of learners at Manurewa High School. We believe that when our student's baskets of knowledge are full, they will be prepared to self-determine and pursue their own pathway for success beyond school.

Drawing on inspiration from Sir Mason Durie and Maxine Hemi, Te Ara o Tawhaki is visually depicted through the image of a whare (house). The whare visual is delineated into sections, similar to the structural components of a house.

Hauora (wellbeing) provides the foundational component of Te Ara o Tawhaki and specifically references Te Whare Tapa Wha model which focuses on the importance of family and relationships, body, mind and spirit.

Beyond the Hauora foundation, sits our school Kawa (standards and protocols) and Be The Manurewa Way; our school values of respect, excellence, whaanaungatanga and akoranga.

Moving upwards, there are four aka vines (as opposed to pillars) which make visual connection to Tawhaki's ascent to heaven. These four vines represent Waananga and Ako, which embody concepts such as curriculum design and teaching and learning, Tangatawhenuatanga and the cultural knowledge of Manurewa, Tainui-Waikato and Aotearoa and the 21st century skills required to flourish in an ever-changing digital world.

Beyond the aka vines sits our Learner Profile and Nga Kete o Te Wanaanga. The three baskets of knowledge reflect the capabilities we believe learners should acquire to successfully transition beyond school and into further study, training and/employment.

The roof and apex of our whare draws together our ethos for all learners; to be happy, proud and confident, to have tino rangatiratanga (self-determination) and to exemplify our school vision to "Piki atu ki te rangi" (Aim High, Strive for Excellence).



2021 Annual Plan: two focus areas

Pedagogy: align and consolidate strategies and approaches, that support akoranga throughout the Manurewa Vā, to embody our Learner profile

Curriculum Design: align and consolidate programmes of akoranga that occur across the Manurewa Vā with our Learner Profile

across the Manurewa Vā we are strengthening

Local Curriculum Design

Cultural Identity

Hauora

- 1. Local Curriculum Design:** For all our aakonga to personify the Learner Profile by engaging in a cohesive local curriculum to “Piki atu ki te rangi”
- 2. Cultural Identity:** For all our aakonga to be strong in who they are, where they come from and where they are going to “Piki atu ki te rangi”
- 3. Hauora:** For all our aakonga to be strong in the four dimensions of Te Whare Tapa Wha so they can “Piki atu ki te rangi”

The tools to support the Manurewa Vā are Critically Conscious Culturally Sustaining Pedagogy, E-learning and Literacy

connected to 3 specific intentions

Term 1 – 4 / Intentions 1 – 3 / Actions / Key Programmes: Local Curriculum Design / Cultural Identity / Hauora

| Intentions | Actions | Key Staff | Measurable Outcomes |
|--|---|----------------|--|
| <p>1. Map our curriculum to the learner profile to inform transformational pedagogy and curriculum design</p> <p><i>Waananga / Ako e-Learning / Literacy Local curriculum design</i></p> | Develop a local curriculum design team: | MN NG | A local curriculum design has been created Every learning area has mapped their programmes to the Learner Profile |
| | Use Te Ara o Tawhaki to explicitly strengthen teaching practice and staff capacity: <ul style="list-style-type: none"> • Work with HOLAs on a leadership inquiry to increase the confidence and capabilities of teaching staff to teach to excellence | MN NG HOLAs | A 5%+ increase in the number of students achieving Merit and Excellence endorsements at NCEA Level 1 2 & 3 |
| | Develop and grow Waananga: <ul style="list-style-type: none"> • How many external agencies are contributing to Waananga programme? • How many Waananga programmes are we running? • What is the average attendance on a Wed? • How many teachers are involved in the Waananga programme? • How many of the Waananga programmes fall outside the scope of traditional subjects? • How many Waananga programmes can be classified as cross curricular or supporting an integrated curriculum approach? • How many credits are offered in the Waananga programme? | NR MP | Improved outcomes compared to 2020 in all detailed areas |

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| | <p>Develop the writing and languages programme at Year 10 and Year 11:</p> <ul style="list-style-type: none"> • Programme for Year 10 Literacy developed and rolled out with all year 10 core subject teachers • PL programme to support teachers across the year • Trial some work linked to new literacy requirements in Year 10 Literacy programme • Create developmental academic writing programme for 1 Akoranga per week for all year 11 students focusing on essay and report writing • PL programme to build teacher capacity runs alongside the development of this programme • Collaboration of Language integration using varied indigenous texts and local, national and global resources | <p>HM MN OP LPis</p> | <p>e-asTTle reading data Year 10 Level 5 and above - Goal 30% @ Level 5</p> <p>A 5%+ increase in the number of students achieving Merit and Excellence endorsements at NCEA Level 1</p> |
| | <p>Create connected systems to better analyse and use data for Junior and Senior students:</p> <ul style="list-style-type: none"> • HM- Work with HOLAS and LA staff to set up mark books and develop internal LA systems to monitor and grow equity of outcomes and consistency between teachers in the same programme • HM- Work with Whaanau teams to create and use relevant data to regularly monitor student progress • HM- work with Transition team to develop data systems that track and inform • HM- Work with KAMAR team to investigate whether they can build improved mark book data to be available for LAs | <p>HM MP HOLAs Whaanau Team</p> | <p>Improved data analysis and use leads to more effective tracking, interventions and support for students, which is seen through increased NCEA achievement levels</p> |

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| | <ul style="list-style-type: none"> MP – Work with KAMAR to be able to export Curriculum Levels easily | | |
| | Continue to develop our environment to support the delivery of the learner profile: | JE LOC | New projects identified T1 Trades workshop completed by T2 Fale and additional carvings completed by T3 New Library and Business Academy building completed by T4 Demolition and removal of old library and identified classrooms by T4 |
| | Test our Learner Profile is 'fit for purpose' through the continued development of our community and business partners and programmes: | JE Business & Trades Academies MN NG | Key Question: Is our Learner profile 'fit for purpose' in relation to the 'future of work'? 4 Future of Work workshops completed during 2021 Workshop feedback gathered and reported Nexus project development opportunity continued |
| | Continue to support digital equity initiatives and embedding effective use of technology to promote transformational ePedagogy: <ul style="list-style-type: none"> What % of students have a device? What % of students bring a device to school? What progress is there with whaanau outreach digital initiatives? How many LAs are moving to make more effective use of technology to improve their practice (rank LAs on the SAMR tool)? | NR LOC DPI's HOLAs | Improved outcomes compared to 2020 in all detailed areas |
| 2. For staff and students to be strong in who they are, where they came from, where they are going and understand their connection to this whenua <i>Tangata Whenuatanga / Te Ao Matehiko</i> <i>Cultural Identities and Pathways</i> | Continue to develop Aromihi – Te ara o tino rangatiratanga: <ul style="list-style-type: none"> Phase 2 of Aromihi Implementation – HOLA input, attestations, PRTs, observations, talanoa, PL for Komiti to attend appraisal workshops Run weekly pop up Aromihi talanoa | OP Komiti Aromihi | Staff feedback indicates they understand and see the value of the new system All staff have completed their Aromihi evidence and reflections folder Observation data indicates staff continue to develop their culturally sustaining pedagogy |
| | Continue to develop staff capacity – Tapasā / Te Hurihanganui: | OP MN NG | Observation data indicates staff continue to develop their culturally sustaining pedagogy |

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| | <ul style="list-style-type: none"> • Tapasā workshops / ongoing talanoa continues • MANA Pasifika Komiti staff • MANA Maaori Komiti staff • PL for all staff re Pasifika and Maaori CIP • MOU with Te Hurihanganui Project • MANA Moana (Pasifika whaanau Komiti) Whaanau engagement | | |
| | <p>Integrate the language weeks into schoolwide practice:</p> <ul style="list-style-type: none"> • Collaboration of language integration using varied indigenous texts and local, national and global resources • Community connections & hospitality • PL – indigenous guests / staff / students / community • Whaanau activities /curriculum areas to incorporate cultural traditions and practices | OP NG SM HOLA | <p>Flag ceremonies held for every language week utilizing community connections</p> <p>All learning areas support every language week</p> <p>Integrated curriculum language used schoolwide</p> |
| | <p>Every student has an identified ara / pathway:</p> <ul style="list-style-type: none"> • Data is tracked on a fortnightly basis from Term 2 onwards based on Pathways Team interviews and information gathered through Kaitiaki | SP Pathways Team | Every Year 13 students has a pathway identified and the necessary support in place by the end of Term 3 |
| <p>3. Reimagine our pastoral care system to support staff, students and whaanau</p> <p><i>Hauora / Kawa / Be the ManuREWA Way</i></p> | <p>Build our restorative practice and systems:</p> <ul style="list-style-type: none"> • Professional Learning taking place 4th Feb for all staff based on information gathered in Term 4 2020 • 2 Professional Learning sessions to take place each term for all staff in 2021 • An additional PL session to take place each term for Middle Leaders | SP OP Whaanau Team | <p>Staff feedback indicates increased confidence and effective use of restorative practices and our school systems</p> <p>KAMAR data shows a reduction in the number of negative classroom pastoral entries</p> |

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|--|---|--|---|
| | <p>Align the way we celebrate success with the learner profile:</p> <ul style="list-style-type: none"> • Create a working group to reimagine the academic prizegiving space • Students use their e-portfolio to evidence their achievements and experiences against the Learner Profile | <p>MP NR MN NG</p> <p>MP</p> <p>Kaitiaki</p> | <p>Incorporate learner profile successes into 'traditional' prize giving's</p> <p>Implement recommended changes for 2021 prizegiving's</p> <p>100% of students attending Akoranga Conferences use their e-portfolio to evidence the Learner Profile</p> |
| | <p>Continue to grow the Transition Programmes:</p> <ul style="list-style-type: none"> • Full school Powhiri and Haka Waiata competition to take place at the start of Term 1 • Te Aka Tokai to take place from Week 6 Term 1 until the end of the school year for all students who enrol late • Te Whai Aka programme further developed to better support the transition out of students during the year to ensure that they have a positive pathway | <p>SP WSCoL Transition Team</p> | <p>Student engagement data indicates increased connection and engagement with our school and their akoranga (learning)</p> |
| | <p>Continue to grow Hauora initiatives incl. breakfast club and free school lunch programme:</p> <ul style="list-style-type: none"> • Hauora team (students, staff) set up to lead schoolwide Hauora programme | <p>NG SP DAV LOC</p> | <p>Hauora programme runs throughout the year</p> <p>Student, staff and whaanau voice indicates understanding of the value of Hauora and the programme</p> <p>Improved Hauora programme attendance</p> |

The Statement of National Education and Learning Priorities (NELP):

The Statement of National Education and Learning Priorities (NELP) sets out the Government's priorities for education that will ensure the success and wellbeing of all learners. It is a statutory document issued under the [Education and Training Act 2020](#) (the Act) that directs government and education sector activities towards the actions that will make the biggest difference, and ensure that we are able to strengthen the education system to deliver successful outcomes for all learners and ākongā.

The Statement of NELP came into effect in November 2020, and as such forms part of our 2021 Charter, although we are not expected to be fully reporting on the framework until January 2023.

The NELP five key objectives are:

1. Learners at the centre
2. Barrier-free access
3. Quality teaching and leadership
4. Future of learning and work
5. World class inclusive public education

The NELP objectives will help us ensure we are always learner-centred and will contribute to more of our learners being successful. They can already be seen in our 2021 Charter intentions and actions detailed above. They are also reflected in our three Kaahui Ako Achievement Challenges as detailed below:

Intention 1: Map our curriculum to the learner profile to inform transformational pedagogy and curriculum design

Kaahui Ako Achievement Challenge 3: to improve achievement by developing and strengthening an integrated approach to learning through the application of STEAM

Intention 2: For staff and students to be strong in who they are, where they came from, where they are going and understand their connection to this whenua

Kaahui Ako Achievement Challenge 1: to improve achievement through the development and sustainment of cultural identity

Intention 3: Reimagine our pastoral care system to support staff, students and whānau

Kaahui Ako Achievement Challenge 2: to increase student and whānau engagement through effective transition

Key Staff Reference:

| | | |
|-------------------|--|--|
| JE | Pete Jones | Principal |
| DAV | Sarah Davies | Principal's PA |
| LOC | Julie Lockie | Business Manager |
| HM | Michelle Hards | Deputy Principal |
| MN | Nichola McCall | Deputy Principal |
| MP | Donella McPherson | Deputy Principal |
| NG | Barbara Ngawati-Salaivao | Deputy Principal |
| NR | Lawrence Naicker | Deputy Principal |
| OP | Pennie Otto | Deputy Principal |
| SP | Katie Spraggon | Deputy Principal |
| | | |
| GS / GBN / OR | Ambure Giborees / Leanne Gibson / Emma O'Riordan | Business Hub |
| CE / DZ / MK / UA | Fenella Colyer / Francis Diaz / Koke Manase / Aleesha Unka | Kaitiaki Curriculum Leaders |
| LB / PE / OV | Brendon Lambert / Temukisa Pasese / Peter Oliveti | Student Leadership |
| PK | Steve Perks | Trades Academy Director |
| EH / RM / WR | Kristofer Ekholm / Rekha Ram / Ben Wheeler | Digital Pedagogy Innovators |
| DU / DZ / JH | Alexandra Dumitrescu / Frances Diaz / Joel Joshi-Smith | Literacy Pedagogy Innovators |
| KCH / PPA | Krishna Chamallamudi / Prerak Patel | Network Administrators |
| BABOT | Leanne Gibson / Ryan King | Business Academy Board of Trustees |
| BOT | Stephen Smith / Aviu Aviu / Talia Brown / Donna Cowley / Lexy Derby-Ngawaka / Louise Dreadon / Leanne Gibson / Joanna Long / Mitlesh Prasad / Richard Thornton | Board of Trustees |
| EOTC (WM) | Thane Williams | Education outside the classroom |
| HOLA | | Head of Learning Area |
| Kaitiaki | | Whaanau Tutors |
| PN (HM) | Michelle Hards | Principal's Nominee (NZQA) |
| SCT (CE) | Fenella Colyer | Specialist Classroom Teacher |
| SENCO (MW) | Kim Millwood | Special Educational Needs Co-ordinator |

How we measure our commitment to Akoranga:

| | | |
|-----------|----------------------------|------------------|
| AREA Data | Learner Engagement Surveys | Destination Data |
|-----------|----------------------------|------------------|

Charter Targets 2021

Attendance through student management system (KAMAR)

| | Item | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|----------|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| All | % of student attendance in class | 87% | 84.9% | 80.6% | 73.8% | 80.3% | 90% |
| Maori | % of student attendance in class | 83% | 80.2% | 74.6% | 70.4% | 75.5% | 90% |
| Pasifika | % of student attendance in class | 86% | 86% | 80.4% | 73.2% | 79.8% | 90% |

Retention whole school (1 July Roll Return - 2020)

| Year | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|--------------|------------------------|------------------------|------------------------|----------------------|----------------------|---|
| 9 | 431 | 482 | 405 | 459 | 420 | |
| 10 | 452 (100%) (414 – 92%) | 419 (97%) (397 – 92%) | 483 (100%) | 425 (105%) | 468(105%) | |
| 11 | 433 (100%) | 457 (101%) (373 – 83%) | 433 (100%) (350 – 81%) | 482(100%) | 406(96%) | |
| 12 | 415 (90%) | 369 (85%) | 378 (85%) (305 – 67%) | 386(89%) (287 – 67%) | 438(91%) | |
| 13 | 268 (85%) | 332 (80%) | 308 (83%) | 316(84%) (244 – 54%) | 310(80%) (246 – 57%) | Continue to close the gap between the apparent and actual retention |
| Total | 1999 (66%) | 2059 (70%) | 2007 (70%) | 2068 (70%) | 2042 (72%) | |

Bold = the apparent retention from Year 9 to Year 13 / **Green** = the actual % of students who started in Y9 and completed 5 years at Manurewa High School

Male Maori (1 July Roll Return - 2020)

| Year | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual |
|--------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 9 | 58 | 72 | 76 | 71 | 87 | |
| 10 | 56 (92%) | 53 (91%) | 73 (101%) | 71 (93%) | 75 (106%) | |
| 11 | 53 (96%) | 61 (108%) | 52 (98%) | 68 (93%) | 71 (100%) | |
| 12 | 53 (84%) | 43 (81%) | 38 (62%) | 42 (81%) | 60 (88%) | |
| 13 | 15 (54%) | 35 (66%) | 30 (69%) | 28 (74%) | 32 (76%) | |
| Total | 235 (33%) | 264 (50%) | 269 (49%) | 280 (46%) | 325 (52%) | |

Female Maori (1 July Roll Return - 2020)

| Year | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Actual |
|--------------|------------------|------------------|------------------|------------------|------------------|-------------|
| 9 | 63 | 63 | 53 | 85 | 76 | |
| 10 | 58 (97%) | 58 (92%) | 65 (103%) | 56 (106%) | 89 (105%) | |
| 11 | 65 (97%) | 57 (98%) | 66 (113%) | 61 (94%) | 50 (89%) | |
| 12 | 48 (87%) | 43 (66%) | 42 (74%) | 53 (80%) | 54 (89%) | |
| 13 | 19 (79%) | 39 (81%) | 30 (70%) | 30 (71%) | 34 (64%) | |
| Total | 253 (38%) | 260 (67%) | 256 (42%) | 285 (49%) | 303 (49%) | |

Bold bracketed % = apparent student retention from Y9 – Y13

Stand Downs through student management system (KAMAR)

| | Item | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|----------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| All | Number of students per 100 students who were stood down | 6 | 8 | 5 | 11 | 4 | 5 |
| Maori | Number of Maori students per 100 students who were stood down | 12 | 14 | 7 | 10 | 1 | 5 |
| Pasifika | Number of Pasifika students per 100 students who were stood down | 4 | 7 | 6 | 14 | 2 | 5 |

Engagement (own school data)

| | 2016 Agreed | 2017 Agreed | 2018 Agreed | 2019 Agreed | 2020 Agreed | 2021 Agreed |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| At school learning is relevant and links to the real world | 77% | 68% | 75% | 75% | 71% | |
| At school learning is personalised to my needs | 72% | 67% | 70% | 70% | 78% | |
| At school I can explore new ideas | 80% | 75% | 81% | 75% | 70% | |
| Teachers make learning interesting | 71% | 58% | 72% | 70% | 70% | |
| Teachers and parents work together | 49% | 46% | 42% | 70% | 80% | |
| Teachers care about how I feel | 62% | 61% | 70% | 75% | 81% | |
| Teachers are interested in my culture or family background | 53% | 54% | 64% | 67% | 75% | |
| Students have a say in what happens at school | 64% | 63% | 62% | 72% | 70% | |
| At school people accept me for who I am | 78% | 71% | 72% | 75% | 75% | |
| I work at home to extend my learning | 61% | 54% | 51% | 55% | 70% | |
| Teachers challenge me to think more deeply | 75% | 73% | 76% | 72% | 70% | |
| Teachers encourage a positive attitude towards learning | 82% | 75% | 75% | 82% | 80% | |
| Teachers think that all students can do well | 81% | 71% | 73% | 75% | 79% | |
| I am proud of my school | 82% | 73% | 77% | 82% | 84% | |
| I am proud of who I am and where I come from | 90% | 82% | 85% | 89% | 87% | |
| The school shows pride in Maori culture | 84% | 78% | 77% | 80% | 80% | |
| Students treat each other with respect | 61% | 57% | 61% | 64% | 69% | |
| Teachers always take action if someone is being hit or bullied | 72% | 67% | 69% | 74% | 71% | |
| Teachers treat students fairly | 65% | 61% | 65% | 65% | 70% | |
| I feel safe at school | 77% | 72% | 74% | 78% | 81% | |

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)

2019 - Based on 50 students from each year level (250 students)

2020 - Based on 50 students from each year level (250 students)

Achievement through NCEA (NZQA data - roll based)

| | Item | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|----------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| All | Level 1 passes Y11 | 62.7% | 63.2% | 48.4% | 54.6% | 63.7% | 75% |
| | Level 2 passes Y12 | 69.2% | 71.7% | 71.9% | 65.1% | 74.9% | 75% |
| | Level 3 passes Y13 | 58.2% | 65.3% | 59.7% | 65.4% | 70.0% | 75% |
| | University Entrance | 31.9% | 31.8% | 24.6% | 25.5% | 27.8% | 35% |
| Maori | Level 1 passes Y11 | 48.8% | 46.1% | 40.4% | 47.5% | 53.4% | 75% |
| | Level 2 passes Y12 | 55.2% | 71.9% | 59.6% | 57.3% | 71.9% | 75% |
| | Level 3 passes Y13 | 44.7% | 51.3% | 60.6% | 54.1% | 60.0% | 75% |
| | University Entrance | 15.8% | 23.8% | 18.2% | 6.6% | 18.6% | 35% |
| Pasifika | Level 1 passes Y11 | 59.7% | 65.2% | 43.5% | 52.0% | 61.3% | 75% |
| | Level 2 passes Y12 | 66.5% | 66.8% | 71.7% | 62.7% | 71.7% | 75% |
| | Level 3 passes Y13 | 52.0% | 62.2% | 53.2% | 64.4% | 69.2% | 75% |
| | University Entrance | 25.1% | 24.4% | 19.7% | 17.8% | 18.9% | 35% |

Merit endorsements (NZQA data - roll based)

| | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Year 11 Level 1 All | 25.9% | 21.7% | 31.9% | 23.3% | 22.3% | 30.0% |
| Year 12 Level 2 All | 14.6% | 11.6% | 10.8% | 6.4% | 8.9% | 15.0% |
| Year 13 Level 3 All | 17.0% | 16.2% | 12.0% | 10.6% | 9.4% | 15.0% |

Excellence endorsements (NZQA data - roll based)

| | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|-----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year 11 Level 1 | 6.2% | 6.0% | 7.2% | 2.5% | 4.8% | 15% |
| Year 12 Level 2 | 6.8% | 5.4% | 4.5% | 3.0% | 3.6% | 10% |
| Year 13 Level 3 | 8.8% | 5.9% | 3.7% | 6.3% | 3.1% | 5% |

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| | End of year or better | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual | 2021 Target |
|----------|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| All | Y9 – Level 4 | 63.4% | 59.5% | 62.0% | 58.0% | 53.2% | 70% |
| | Y10 – Level 5 | 24.4% | 19.1% | 27.0% | 20.0% | 17.3% | 30% |
| Maori | Y9 – Level 4 | 59.4% | 61.0% | 57.0% | 57.0% | 43.9% | 70% |
| | Y10 – Level 5 | 24.2% | 16.5% | 31.0% | 18.0% | 18.4% | 30% |
| Pasifika | Y9 – Level 4 | 58.9% | 52.1% | 58.0% | 54.0% | 53.3% | 70% |
| | Y10 – Level 5 | 17.6% | 13.0% | 18.0% | 15.0% | 14.8% | 30% |

Note; at the start of term 1 2020:

Year 9 47.4% were L4 or above (expected level for time of year)

Year 11 5% were L5 or above (expected level for time of year)

2020 actual data was measured at the end of term 3.

Leavers Data

Achievement from Education Counts (2020 data not available until term 2, 2021)

| | Item | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual |
|----------|-------------------|-------------|-------------|-------------|-------------|------------------------|
| All | Level 1 or better | 83.6% | 82.0% | 85.1% | 80.2% | Data not yet available |
| | Level 2 or better | 72.4% | 72.1% | 71.7% | 69.4% | |
| | Level 3 or better | 39.4% | 46.5% | 45.7% | 45.9% | |
| Maori | Level 1 or better | 73.6% | 73.1% | 81.9% | 69.0% | Data not yet available |
| | Level 2 or better | 53.8% | 62.1% | 62.1% | 51.2% | |
| | Level 3 or better | 19.5% | 29.0% | 35.3% | 29.5% | |
| Pasifika | Level 1 or better | 83.1% | 82.7% | 83.2% | 79.7% | Data not yet available |
| | Level 2 or better | 73.4% | 70.8% | 70.0% | 69.5% | |
| | Level 3 or better | 36.7% | 44.6% | 42.9% | 44.7% | |

Retention data from Education Counts

Percentage staying until at least 17 years of age (2020 data not available until term 2, 2021)

| | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Actual |
|----------|-------------|-------------|-------------|-------------|------------------------|
| All | 74.6% | 76.4% | 81.1% | 75.5% | Data not yet available |
| Maori | 60.9% | 62.7% | 74.1% | 61.2% | Data not yet available |
| Pasifika | 79.0% | 77.3% | 80.4% | 76.6% | Data not yet available |

MANUREWA HIGH SCHOOL BOARD OF TRUSTEES STRATEGIC REVIEW & SUMMARY

Reflections:

As part of the 2019 and 2020 Analysis of Variance and in preparation of the Charter 2021, the Manurewa High School Board of Trustees have completed a Strategic Review of progress since the last Education Review (ERO) visit in June 2018. In particular, the Board has focused on the observations made by ERO and the recommended “Next Steps”

ERO Observations: (28/06/2018)

- Achieving equitable and excellent outcomes for all students
- Consistently high levels of achievement in NCEA numeracy and literacy for all groups of students
- Overall achievement increases in NCEA have plateaued
- The school is in the process of redesigning its curriculum to be more flexible and adaptable with assessment opportunities that will better respond to students’ individual interests, needs and strengths
- Culturally responsive teaching practices are increasingly consistent across the school
- As a group there is disparity in achievement for Maori, particularly at NCEA Level 1
- In 2017, Maori students achieved NCEA Level 2 at higher levels than other groups in the school
- An absence of well-developed tracking and monitoring at Years 9 and 10
- Kia eke Panuku (MOE Prof. Dev.) is well established and supports the development of a culturally responsive curriculum and teaching strategies across all levels of the school
- The school acknowledges the urgency to identify and provide appropriate support for students with additional learning needs
- The future direction of the school is driven by the charter goals of, improving engagement in learning, improving cultural identity, and learners taking positive steps beyond school
- An increase in the number of merit and excellent endorsements at NCEA Level 2 and 3 is notable and shows ongoing improvement

Most students:

- have a strong sense of cultural identity
- are engaged and active participants in learning
- have respectful and positive relationships with staff and each other
- are proud of themselves, their school and their community
- display and demonstrate aroha and whaanaungatanga

Accelerating learning for Maori:

- The school is developing its capacity to accelerate learning for those Maori and other students who need their learning accelerated.
- A challenge for school leaders is to improve outcomes for Maori students across the school
- The school is implementing a range of strategies and programmes that support increased opportunities for Maori

Effective school processes and practices that are effective in enabling achievement of equity and excellence, and acceleration of learning – as observed by ERO

- Leaders have a shared vision for the school
- The senior leadership team are highly involved and contribute positively in the life of the school
- Staff promote a positive and caring school culture
- Students experience a welcoming, positive and caring environment that values them and their hauora
- Extensive Pastoral Care support
- Strategic resourcing by the Board around student well being
- Ongoing professional learning opportunities for teachers are aligned with the school's strategic direction
- The board, school leaders and staff are successfully building strong relationships and connections with the school's community, parents, whaanau and iwi

Further developments that are needed in school processes and practices for achievement of equity and excellence, and acceleration of learning:

- Improve the conditions that support the acceleration of the learners' progress in Years 9 and 10
- Improve the quality of processes and practices for, knowing about a student's learning progress and achievement, and what difference is being made for them
- Continue to identify and provide further learning support for students with additional needs
- Extend evaluation practices to ensure purposeful, systematic and coherent evaluation is linked to valued student outcomes to help sustain and embed improvement

At Board level

- Ensure consultation with the community regarding the health curriculum occurs at least once every two years

Next Steps – ERO suggested priorities for further development

- Improve learning outcomes for all students
- Create an increasingly challenging and engaging curriculum
- Achieve equity for all groups in the school
- Raise overall levels of achievement

- Make better use of data for internal evaluation of what is working well for students' and where improvements are needed
- Targeted planning to accelerate learning for Years 9 and 10 (To be monitored by ERO and to discuss progress with the School – ERO will also provide an internal evaluation workshop for trustees and senior leaders)

Charter Review: 2020 for 2021

The Manurewa High School Board met in 2020 to continue to review the school's progress since the last ERO visit in 2018 as part of preparation of the 2021 Charter. The review included an analysis that compared the Recommendations of the 2018 ERO Review with the Annual Reports completed by the School and the Board. What follows is a summary of progress including the highlighting of any outstanding actions and a focus on the next steps. It also includes a Data analysis section that covers the aspects of student achievement and performance.

Key Points:

- The future direction of the school is driven by the charter goals of, aakonga engaged in akoranga, aakonga engaged in their cultural identities, and aakonga taking positive steps into, through and beyond school
- Achieving equitable and excellent outcomes for all students
- Consistently high levels of achievement in NCEA numeracy and literacy for all
- An increase in the number of merit and excellent endorsements at NCEA Level 1, 2 and 3 shows ongoing improvement
- As a group, there is disparity in achievement for Maori, particularly at NCEA Level 1
- An ongoing need to provide appropriate support for students with additional learning needs
- Redesigning a more flexible, challenging, engaging and adaptable curriculum with assessment options that better respond to students' individual interests, needs and strengths
- Culturally sustaining teaching practices are increasingly consistent across the school
- Continue to improve the use of data for internal evaluation

Charter: Next steps

- Achieving equitable and excellent outcomes for all students by raising all levels of achievement
- Achieve consistently high levels of achievement in NCEA numeracy and literacy for all
- Improve outcomes for Maori students and accelerate their learning
- A more flexible, challenging, engaging and adaptable curriculum with assessment options that better respond to students' individual interests, needs and strengths
- Consistency of Culturally sustaining teaching practices
- Improve tracking and monitoring of key indicators at Year 9 and 10
- Improve the conditions that support the acceleration of the learners' progress in Years 9 and 10

- Provide appropriate support for students with additional learning needs
- Ensure community consultation regarding the health curriculum
- Make better use of data for internal evaluation of what is working well for students' and where improvements are needed

To raise student outcomes, we need to create equitable outcomes for all, we need to look to what is happening in classrooms:

- To increase equity in each class, with each teacher
- To create consistency between teachers in the same courses
- Both require more focused use of data by both teachers and HOLAs
- Building Teacher Capacity

Continue to develop a more flexible, challenging, engaging and adaptable curriculum with assessment options that better respond to students' individual interests, needs and strengths:

Work has continued throughout the year to introduce into our curriculum our educational framework Te Ara o Tawhaki and our Learner Profile as a foundation for our local curriculum design. Post lockdown we introduced the Manurewa Vā and Waananga which will continue to be developed in 2021. NCEA credible assessment guidelines issued post-lockdown have supported staff to continue to develop assessment options that better respond to students' individual interests, needs and strengths as has the introduction of a range of learning programmes within waananga.

Consistency of Culturally sustaining teaching practices:

We continue to use the TE ARA O TINO RANGATIRATANGA – MHS WANANGA & AKO CONTINUUM as an observation tool to track and support the development of teaching staff across the school. In 2020 the continuum has shifted with two new levels being added and the original baseline removed.

Post lockdown staff professional learning has been focussed around the heritage language weeks with many staff, students and members of the community sharing their talanoa, experiences and learning to further the culturally sustaining pedagogy of our staff.

In addition, we have created and introduced new day to day systems in the form of the Manurewa Vā and Waananga to open up our curriculum and timetable for more culturally sustaining curriculum opportunities.

Improve tracking and monitoring of key indicators at Years 9 and 10:

- 2019 – introduction of the learner profile
 - addition of AsTTle data into reports
- 2020 - addition of curriculum levels into reports
 - addition of PAT results into reports
- 2021 - increasing the levels we report on by removing the words working towards and working above – means the data is more accurate

Improve the conditions that support the acceleration of the learners' progress in Years 9 and 10:

Our continued work to design a local curriculum that best meets the needs of our students and community as detailed throughout our 2020 and 2021 draft Charter is the key work in this space, including the on-going achievement challenge work within our Kaahui Ako and the focus on building the literacy capabilities of all our students.

Provide appropriate support for students with additional learning needs:

There has been significant change in this area over the last two years. We now have a full time SENCO, 4 learning Support Coordinators and an OARS funded Specialist Support teacher. We have recently been able to complete an initial ERO Specialist Service Standards Review audit (twice postponed due to COVID / draft report attached) which will be followed up in 2021 by the full review. In addition, we have completed our third group of *Te Ara Hou boys and in 2021 will have a girl's group as well.

*Te Ara Hou is a modified programme for disaffected Y9 & 10 students

Make better use of data for internal evaluation of what is working well for students' and where improvements are needed:

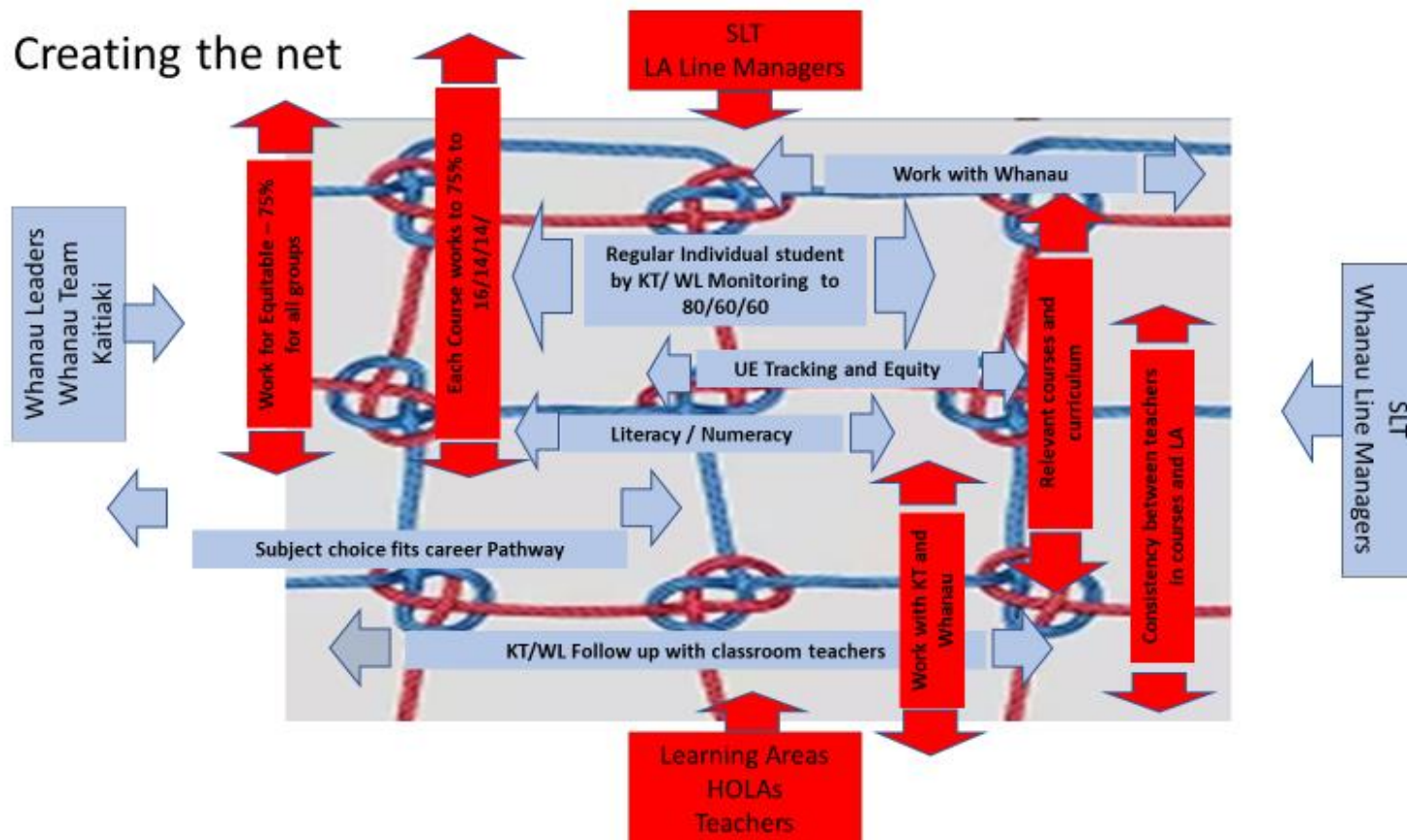
The differences are not between schools but between teachers within schools. PISA says we have a high quality/ low equity education system and this is the same in each school. Good data should both highlight the areas to work on and then evaluate our progress. Therefore, to raise student outcomes we need to create equitable outcomes for all, we need to look to what is happening in our classrooms:

- To increase equity in each class, with each teacher
- To create consistency between teachers in the same courses
- Both require more focused use of data by both teachers and HOLAs
- Building Teacher Capacity

Lessons around using data to effectively inform practice:

- Data needs to be fit for purpose – data for HOLAs not the same as for Whaanau Team / Kaitiaki
- Data needs to be cut multiple ways to give full view
- Data has to be regular and specific – not cohort based / **Names, Numbers, Needs**
- People who use data learn to create it for themselves more purposefully
- Data skills build significantly with use
- Data provides the only way to be honest about equity
- Good data should show us not just the issues but possible ways forward / areas to target

A focus for 2021 (as detailed in our Charter actions and the net diagram below) is to create and utilise connected systems to better analyse and use data for Junior and Senior students:



Ensure community consultation regarding the health curriculum:

Delayed until the start of 2021 to allow us to incorporate the new MOE sex education guidelines

Main Reference: Principal’s Report and the Analysis of Variance 2020 for the Charter Targets

- Good progress being made across the school re a commitment to Akoranga
- Curriculum design changes accelerating post COVID-19 lockdowns
- A broad range of “across school” success and excellence has been demonstrated
- The Learner Profile continues to be better understood across the school

- Cultural Identity is growing positively throughout the school and having a positive impact on student Hauora (well-being) and achievement
- There are continued signs that the work on Cultural Identity, Pedagogy and the new Curriculum Design is having a positive effect on engaging Maori learners, in particular Maori boys, in a more personal and engaged pathway of learning
- eLearning is starting to be an influence on student engagement in learning
- Staff and student well-being remain a focus and is contributing to a positive learning environment
- The Internal School Engagement Survey reinforces the view that students and whaanau are positively engaged with the school and value the learning opportunities that are provided
- The school remains focused on lifting the overall levels of Achievement for all students
- Accelerating progress for Years 9 and 10 remains a priority
- The school has a better understanding of how timely Data analysis can influence planning and strategic planning
- The School Engagement Survey provides a positive indicator of the school culture
- The “Leaver” Data is a genuine success indicator of the “Value Add” that the school delivers

CHARTER 2020 – BOARD SUMMARY - *The Board of Trustees has worked with the Senior Leadership Team to develop the Charter 2021*

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

- Tracking the key engagement indicators of; attendance, participation and stand downs
- Monitoring the data related to the school roll, zone, transience and the impact of population growth in the area
- Monitoring student achievement, in all areas of endeavour, throughout the year
- Monitoring the urgently needed building projects to ensure they are fit for purpose and delivered in a timely manner
- Collaborative development of the 2022 Charter with the Senior Leadership Team
- Being kept informed on Curriculum Development through the Learning Area Annual Reports and regular feedback from the Learning Areas
- Tracking the allocation of finances and resources through monthly Board and Finance subcommittee meetings to ensure due diligence and transparency of management

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

- Aakonga improve their ability to engage in akoranga, cultural identity and the ability to take positive steps into, through and beyond school
- Policies are reviewed, updated and maintained
- The Board is a good Employer
- The school lives out its Vision of 'Piki atu ki te rangi' (Aim High, Strive for Excellence)
- The finances and resources are monitored, on a monthly basis, to ensure that spending is on track towards a positive annual outcome
- A suitable and appropriate level of financial reserve is maintained
- Finances and resources are being used to the best advantage for the students at the school

| Year | Working capital (\$) | Operating Surplus (\$) | |
|------|----------------------|------------------------|-------|
| 2016 | 2,125,853 | 828,581 | 64.4 |
| 2017 | 2,615,719 | 766,358 | 66.3 |
| 2018 | 2,367,200 | 312,419 | 66.4 |
| 2019 | 2,126,294 | 301,312 | 68.07 |

The Board, Senior Leadership Team and the school community will continue to work collaboratively throughout the year to achieve the Charter focus outcomes and the 2021 goal, intentions and actions expressed in the annual plan and the targets for 2021.

Glossary of terms:

Aakonga – Student, pupil, learners

Akoranga – Learning

Aromihi –

Embody – to fully embrace an idea or concept

Hauora – Maaori philosophy of health and well-being comprising Te Whare Tapa Wha pillars of taha tinana (physical), taha Hinengaro (mental and emotional), taha whaanau (social) and taha wairua (spiritual)

Kaahui Ako – a community of learning – group of education providers that form around children and young people’s learning pathways, and work together to help them achieve their full potential

Kawenata – agreement, contract, treaty – any undertaking that binds the parties in a permanent and morally irrevocable relationship.

Manakitanga – value that acknowledges the mana of others through expression of aroha, hospitality and mutual respect

Personify – attribute human qualities to something

Poowhiri – Maori welcoming ceremony

Piki atu ki te rangi – ‘Aim High, Strive for Excellence’

Tangata Whenuatanga – place-based, socio-cultural awareness and knowledge of the whenua or land we come from, harnesses the rich cultural capital which Maori learners bring to the classroom by providing culturally responsive and engaging contexts for learning

Te Ara o Tawhaki - our educational framework to guide and support ideologies, systems and processes applied within our Manurewa High School context

Te ara o tino rangatiratanga – pathway to self determination

Waananga – teaching other learning through culture and connection developing intellectual independence

Whaanaungatanga – close connection between people



Manurewa High School

KiwiSport Funding

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

In 2020, the school received total KiwiSport funding of \$43,223.60 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.