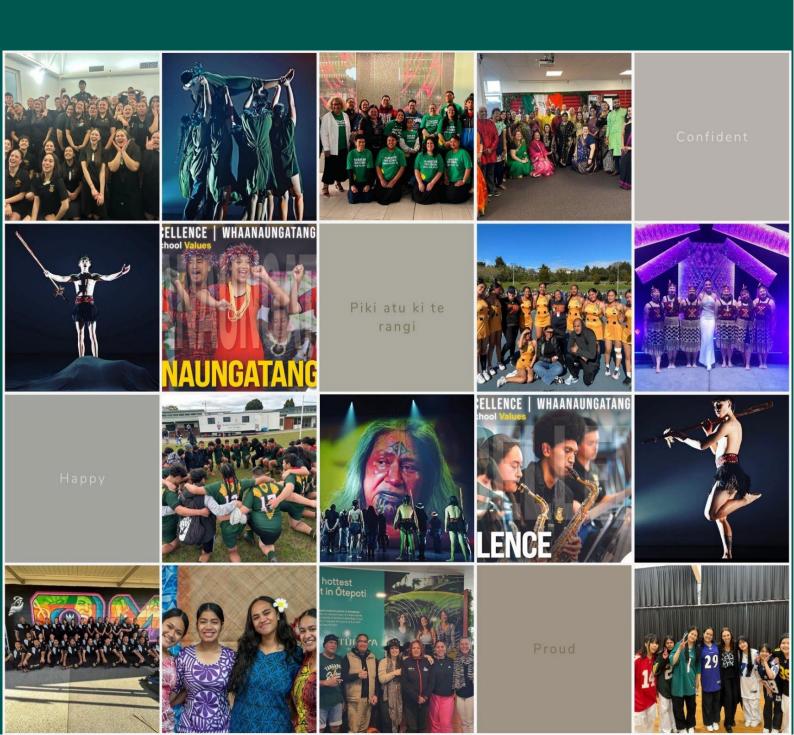
Manurewa High School Annual Report 2023



MANUREWA HIGH SCHOOL

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number: 99

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:

Name	Position	How Position Gained	Term Expired/ Expires
Penina Tuunai-Ifope	Presiding Member	Elected	13/09/2025
Talia Brown	Presiding Member(New)	Voted	13/09/2025
Peter Jones	Principal ex Officio	Employed	Ongoing
Richard Thornton	Parent Representative	Elected	13/09/2025
John Ikinepe	Parent Representative	Elected	13/09/2025
Faaolaina Manao	Parent Representative	Elected	13/09/2025
Sarai Makara Moreland	Student Representative	Elected	21/09/2023
Taniara Lavea	Student Representative	Elected	21/09/2024
Velma Siteine	Staff Representative	Elected	Resigned
Michael Trevelyan	Staff Representative	Elected	13/09/2025
Julie Lockie	Secretay	Employed	Resigned
Manaia Laulu	Secretay	Employed	Ongoing

Accountant / Service Provider: Sheryl Lane Chartered Accountant

MANUREWA HIGH SCHOOL

Consolidated Annual Financial Statements - For the year ended 31 December 2023

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Manurewa High School

Statement of Responsibility

For the year ended 31 December 2023

The Board 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 2023 fairly reflects the financial position and operations of the group.

The Group's 2023 consolidated financial statements are authorised for issue by the Board.

Talia Brown	Peter Jones	
Full Name of Presiding Member	Full Name of Principal	
Donu	Petul Johns	
Signature of Presiding Member	Signature of Principal	
19/06/2024	19/06/2024	
Date:	Date:	



Manurewa High School Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

	Notes	2023 Actual	School 2023 Budget (Unaudited) \$	2022 Actual	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
		•	•	· · · · · · · · · · · · · · · · · · ·	·	· · · · · · · · · · · · · · · · · · ·	·
Revenue							
Government Grants	2	30,282,232	27,606,872	27,447,060	30,414,732	27,606,872	27,734,560
Locally Raised Funds	3	2,129,610	671,500	1,723,390	2,224,610	671,500	1,740,129
Interest		263,048	50,000	79,156	267,107	50,000	80,687
Total Revenue		32,674,889	28,328,372	29,249,606	32,906,448	28,328,372	29,555,376
Expense							
Locally Raised Funds	3	1,168,117	895,639	1,328,934	1,168,117	895,639	1,328,934
Learning Resources	4	25,244,318	22.968.235	22.726.029	25.245.650	22,968,235	22,727,501
Administration	5	1,179,715	1,440,916	1,044,985	1,511,767	1,440,916	1,202,396
Interest		7,872	30,000	18,786	7,872	30,000	18,786
Property	6	4,972,024	3,952,223	3,975,759	4,972,024	3,952,223	3,975,759
Loss on Disposal of Property, Plant and Equipment		-	-	-	-	-	-
Total expense		32,572,046	29,287,013	29,094,493	32,905,431	29,287,013	29,253,376
Net Surplus / (Deficit) for the year		102,843	(958,641)	155,114	1,017	(958,641)	302,001
Other Comprehensive Revenue and Expense Item that will not be reclassified to surplus(deficit) Gain on equity investment revaluations		-	-	-	-	-	-
Total other comprehensive revenue and expense		-	-	-	-	-	-
Total Comprehensive Revenue and Expense for the Y	ear	102,843	(958,641)	155,114	1,017	(958,641)	302,001

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 2023

Notes		School			Group	
	2023	2023	2022	2023	2023	2022
	Actual	Budget	Actual	Actual	Budget	Actual
	\$	(Unaudited) \$	\$	\$	(Unaudited) \$	\$
	Ψ	Ψ	Ψ	Ψ	Ψ	Ψ
Equity at 1 January	9,404,508	6,999,297	9,249,394	9,628,665	6,999,297	9,326,663
Total comprehensive revenue and expense for the year Contributions from/ (Distributions to) the Ministry of Education	102,843	(958,641)	155,114 -	1,017	(958,641)	302,001
Contribution - Furniture and Equipment Grant	144,101	-	-	144,101	-	-
Equity at 31 December	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663
Accumulated comprehensive revenue and expense Reserves	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663
iveserves	-	_	_	_	_	_
Equity at 31 December	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663
Reserve Movements Analysis						
Accumulated comprehensive revenue and expense						
Balance at 1 January	9,404,508	6,999,297	9,249,394	9,628,665	6,999,297	9,326,663
Furniture & Equipment grant	144,101	-	-	144,101	-	-
Surplus/(deficit) for the year	102,843	(958,641)	155,114	1,017	(958,641)	302,001
Balance 31 December	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663
Equity investment revaluation reserves						
Balance at 1 January	-	-	-	-	-	-
Net change in fair value Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Transfer to accumulated surplus/deficit on disposal	-	-	-	-	-	-
Balance 31 December		-	-	-	-	-
Total assitu	0.654.450	6.040.656	0.404.507	0.770.700	C 040 CEC	0.600.660
Total equity	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663

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 2023

	Notes	2023 Actual	School 2023 Budget (Unaudited)	2022 Actual \$	2023 Actual	Group 2023 Budget (Unaudited) \$	2022 Actual
Current Assets	7	F 400 F00	5 000 000	5 550 747	5 000 004	5 000 000	5 0 40 0 47
Cash and Cash Equivalents	7	5,160,593	5,000,000	5,553,717	5,330,204	5,000,000	5,848,817
Accounts Receivable	8	1,082,802	1,105,000	2,022,740	1,268,403	1,105,000	2,222,740
GST Receivable		522,507	- - -	202,749	521,945	-	202,749
Prepayments	0	55,404	50,000	108,421	69,803	50,000	108,421
Inventories	9	12,663	12,000	12,663	12,663	12,000	12,663
Investments	10	599,808	-	833,240	599,808	-	833,240
Funds receivable for Capital Works Projects	16	548	-	51,061	548	-	51,061
	-	7,434,326	6,167,000	8,784,591	7,803,374	6,167,000	9,279,691
Current Liabilities							
GST Payable		-	-	-	-	-	-
Accounts Payable	12	2,065,460	1,645,000	1,918,084	2,113,056	1,645,000	1,918,176
Revenue Received in Advance	13	291,738	825,000	1,263,307	491,738	825,000	1,535,807
Provision for Cyclical Maintenance	14	211,750	97,371	136,600	211,750	97,371	136,600
Finance Lease Liability	15	87,217	93,155	99,762	87,217	93,155	99,762
Funds held for Capital Works Projects	16	524,432	-	156,717	524,432	-	156,717
Funds held on behalf of School Cluster	17	1,861	530,000	796,185	1,861	530,000	796,185
	-	3,182,459	3,190,526	4,370,655	3,430,056	3,190,526	4,643,247
Working Capital Surplus/(Deficit)		4,251,866	2,976,474	4,413,936	4,373,318	2,976,474	4,636,444
Non-current Assets							
Property, Plant and Equipment	11	5,831,582	3,677,011	5,533,669	5,832,461	3,677,011	5,535,319
	-	5,831,582	3,677,011	5,533,669	5,832,461	3,677,011	5,535,319
Non-current Liabilities							
Provision for Cyclical Maintenance	14	263,698	454,462	401,833	263,698	454,462	401,833
Finance Lease Liability	15	168,298	158,367	141,265	168,298	158,367	141,265
	-	431,996	612,829	543,098	431,996	612,829	543,098
Net Assets	-	9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663
Equity:							
Accumulated comprehensive revenue and expense Equity investment revaluation reserves		9,651,452	6,040,656	9,404,507	9,773,783	6,040,656	9,628,663



Manurewa High School Statement of Cash Flows

For the year ended 31 December 2023

	Notes	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash flows from Operating Activities							
Government Grants		14,912,342	15,301,798	13,616,922	15,044,842	15,301,798	13,904,422
Locally Raised Funds		2,117,277	256,714	1,640,626	2,139,777	256,714	1,534,865
International Students		13,566	(5,761)	37,957	13.566	(5,761)	37,957
Goods and Services Tax (net)		(319,758)	202,749	(108,795)	(319,758)	202,749	(108,795)
Payments to Employees		(8,341,163)	(8,101,335)	(5,722,274)	(8,341,163)	(8,101,335)	(5,722,274)
Payments to Suppliers		(7,789,993)	(8,942,753)	(8,288,714)	(8,074,540)	(8,942,753)	(8,446,116)
Interest Paid		(7,872)	(30,000)	(18,786)	(7,872)	(30,000)	(18,786)
Interest Received		270,007	69,559	64,291	274,066	69,559	65,822
Net cash from / (to) the Operating Activities		854,405	(1,249,029)	1,221,227	728,917	(1,249,029)	1,247,095
Cash flows from Investing Activities							
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		(428,742)	226,008	-	(12,540)	226,008	-
Purchase of Property Plant & Equipment (and Intangibles)		(834,713)	790,706	(1,226,162)	(1,250,915)	790,706	(1,226,162)
Purchase of Investments		233,432	-	(14,040)	233,432	-	(14,040)
Proceeds from Sale of Investments		-	-		-	-	
Net cash from / (to) the Investing Activities	•	(1,030,023)	1,016,714	(1,240,202)	(1,030,023)	1,016,714	(1,240,202)
Cash flows from Financing Activities							
Furniture and Equipment Grant		144,101	-	-	144,101	-	-
Contributions from / Distributions to Ministry of Education		-	-	-	-	-	-
Finance Lease Payments		14,488	50,439	(48,699)	14,488	50,439	(48,699)
Painting Contract payments		-	-		-	-	
Loans Received		-	-		-	-	
Repayment of Loans		-	-		-	-	
Funds Administered on Behalf of Other Parties		(376,095)	(371,841)	377,167	(376,095)	(371,841)	377,167
Net cash from / (to) Financing Activities	,	(217,506)	(321,402)	328,468	(217,506)	(321,402)	328,468
Net increase/(decrease) in cash and cash equivalents		(393,124)	(553,717)	309,493	(518,612)	(553,717)	335,361
Cash and cash equivalents at the beginning of the year	7	5,553,717	5,553,717	5,244,224	5,848,817	5,553,717	5,513,455
		5,160,593	5,000,000	5,553,717		5,000,000	5,848,817

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

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



Manurewa High School Reconciliation of net cash from Operating Activities to Comprehensive revenue and expenses

For the year ended 31 December 2023

	2023 Actual \$	2022 Actual \$
Net surplus/(deficit) for the year	1,017	302,001
Add (deduct) no-cash items Depreciation Non-cash Movement in Cyclical Maintenance Provision and other	966,313 (70,852)	918,115 175,028
Total non-cash items	895,461	1,093,143
Add (deduct) investing or financing items		
Fundraising relating to investing	7,872	18,786
Add (deduct) movements in statement of financial position items (Increase)/Decrease in receivables including prepayments (Increase)/Decreases in Net GST (Increase)/Decrease in Stock Increase) in Payables Increase/(Decrease) in Revenue in advance	992,956 (319,292) - 194,972 (1,044,069)	(1,167,953) (296,703) 643 179,853 1,117,325
Total movement in working capital items	(175,434)	(166,835)
Net Cash Flow from operating activities	728,917	1,247,096

The above Reconciliation of net cash from Operating Activities to Comprehensive revenue and expenses should be read in conjunction with the accompanying notes which from part of these financial statements.



Manurewa High School Notes to the Group Financial Statements For the year ended 31 December 2023

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 School Trust ('Trust') which supports the school by raising funds and making donations for the school.

The School's subsidiary is incorporated and domiciled in New Zealand.

b) Basis of Preparation

Reporting Period

The consolidated financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

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 consolidated 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.

Subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed, or has rights, to variable benefits from its involvement with the other entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as transactions with owners in their capacity as owners.

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognised in surplus or deficit. Any interest retained in the former subsidiary is measured at fair value when control is lost.



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 Disclosure Regime as appropriate to public benefit entities that qualify for Tier 1 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 Disclosure Regime

The Group qualifies for Tier 1 as the group is not publicly accountable and is considered large as it falls within the expenditure threshold of exceeding \$30 million per year.

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 best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

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 11.



Critical Judgements in applying accounting policies

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

Classification of leases

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

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 23.

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 26.

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.

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

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



Other Grants where conditions exist

Other grants are recorded as revenue when the 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 recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned. Interest revenue is accrued using the effective interest method.

d) 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.

e) 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.

f) 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.

g) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected 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.

h) Inventories

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

i) Investments

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

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the 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
Furniture and equipment
Information and communication technology
Motor vehicles
Textbooks

Leased assets held under a Finance Lease

Library resources

10–50 years 5–20 years 2–5 years 5 years 3 years Term of Lease

12.5% Diminishing value



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

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

In determining fair value less costs to sell, the Group engages an independent valuer to assess market value based on the best available information. The valuation is based on historical cost.

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

I) 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.

m) 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 annual leave earned, by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

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

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

n) Revenue Received in Advance

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



o) 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 Comprehensive Revenue and Expense.

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

p) Funds held for Capital works

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

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

q) Shared Funds

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the Group's control, these amounts are not recorded in the Consolidated Statement of Comprehensive 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 School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the Group sites in a state of good order and repair.

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

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



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 initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

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

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Government Grants - Ministry of Education Teachers' Salaries Grants Use of Land and Buildings Grants Other Government Grants	10,760,199 12,196,387 3,200,077 4,125,569	10,220,919 10,500,000 2,500,000 4,385,953	10,279,040 10,969,021 2,659,898 3,539,101	10,760,199 12,196,387 3,200,077 4,258,069	10,220,919 10,500,000 2,500,000 4,385,953	10,279,040 10,969,021 2,659,898 3,826,601
	30,282,232	27,606,872	27,447,060	30,414,732	27,606,872	27,734,560

The school has opted in to the donations scheme for this year. Total amount received was \$327,197.

3. Locally Raised Funds

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

	2023 Actual \$	School 2023 Budget (Unaudited)	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited)	2022 Actual \$
Revenue		<u> </u>	Ψ		•	
Donations and Bequests	134,487	20,000	376,880	229,487	20,000	393,619
Fundraising & Community Grants	970,182	300,000	693,445	970,182	300,000	693,445
Curriculum related activities - Purchase of goods and services	435,876	300,000	428,984	435,876	300,000	428,984
Other Revenue	38,844	5,000	29,424	38,844	5,000	29,424
Trading	357,470	18,000	168,014	357,470	18,000	168,014
Fees for Extra Curricular Activities	158,302	-	-	158,302	-	-
International Trip Income	34,449	28,500	26,643	34,449	28,500	26,643
	2,129,610	671,500	1,723,390	2,224,610	671,500	1,740,129
Expenses						
Extra Curricular Activities costs	761,406	813,539	1,057,612	761,406	813,539	1,057,612
Trading	47,718	-	51,532	47,718	-	51,532
Fundraising and Community Grant Costs	132,228	70,900	159,175	132,228	70,900	159,175
International Trip	157,955	-	-	157,955	-	-
International Student - Student Recruitment	2,136	2,500	-	2,136	2,500	-
International Student - Employee Benefit - Salaries	59,943	-	57,140	59,943	-	57,140
International Student - Other Expenses	6,731	8,700	3,475	6,731	8,700	3,475
	1,168,117	895,639	1,328,934	1,168,117	895,639	1,328,934
Surplus/ (Deficit) for the year Locally Raised Funds	961,493	(224,139)	394,457	1,056,493	(224,139)	411,196

Donations include \$30,000 from Pub Charity Limited, which is earmarked for Teacher Aid wages
Donation include \$12,000 from Four Winds Foundation, which is earmarked for printing, sports, and trade related equipment purchases.
Donation include \$29,728 from Grassroots Trust, which is earmarked for a CNC Router purchases.

During the year the School hosted 3 International students (2022:2)

- 1. Japan trip for an exchange program to interact and experience authentic Japanese lifestyle. 10 Students and 3 staff members went on the trip. The School supported the trip by \$2,500 and the remaining is funded by students and locally raised funds. The total cost of the trip was \$50,359
- 2. Trip to Samoa Program to allow the students to develop their cultural and language knowledge by being in among their respective families. 8 students and 3 staff members went on the trip. The School supported the trip by \$3,620, and the remaining is funded by students and locally raised funds. The total cost of the trip was \$38,949
- 3. Trip to Tonga Program to allow the student to develop their cultural and language knowledge be being in among their respective families. 15 students and 6 staff members went on the trip. The School supported the trip by \$8,700, and the remaining is funded by students and locally raised funds. The total cost of the trip was \$68,647
- 4. The conference to Singapore can be a pivotal step for our senior leadership team to gather insights, network, and craft a robust plan to utilize technology effectively within TE ARA O TAWHAKI(TAOT), Ultimately bridging the digital equity gap for our community. 2 Senior leadership team members went for the conference. The School supported the conference cost of \$9,087.

4. Learning Resources

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Curricular	4,419,350	5,971,885	5,409,695	4,419,350	5,971,885	5,409,695
Equipment Repairs	-	-	1,425	7,533	-	1,425
Information and Communication Technology	275,778	417,500	199,124	271,023	417,500	199,124
Library Resources	9,386	24,700	2,993	9,386	24,700	2,993
Employee Benefits - Salaries	19,468,500	15,674,150	16,107,991	19,468,500	15,674,150	16,107,991
Staff Development	105,761	80,000	88,158	103,544	80,000	88,158
Depreciation	965,542	800,000	916,643	966,313	800,000	918,115
	25,244,318	22,968,235	22,726,029	25,245,650	22,968,235	22,727,501

Included in curricular expenditure are lunches for our students and also for students of Homai School. We prepare and distribute lunches to the school through a Partnership Model. The Manurewa High School receives funding for all the lunches it provides(for all schools) from the Ministry of Education which is included in Ministry grants disclosed in note 2.



5. Administration

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Audit Fee	13,543	10,800	10,297	13,543	10,800	10,297
Board Fees	9,560	10,000	13,144	9,560	10,000	13,144
Board Expenses	10,160	33,000	61,008	10,160	33,000	61,008
Communication	80,411	85,000	90,582	80,411	85,000	90,582
Consumables	(26,609)	47,000	(9,499)	(26,609)	47,000	(9,499)
Other	279,828	224,200	252,663	610,487	224,200	408,341
Employee Benefits - Salaries	785,084	995,916	588,378	785,084	995,916	588,378
Insurance	24	10,000	16,084	24	10,000	16,084
Service Providers, Contractors and Consultancy	27,715	25,000	22,328	29,108	25,000	24,061
	1,179,715	1,440,916	1,044,985	1,511,767	1,440,916	1,202,396

Audit Fees are those fees which have been previously agreed for the annual audit to the financial statements.

6. Property

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Caretaking and Cleaning Consumables	130,847	107,900	104,911	130,847	107,900	104,911
Consultancy and Contract Services	354,184	302,430	339,456	354,184	302,430	339,456
Cyclical Maintenance Provision	274,647	150,000	93,348	274,647	150,000	93,348
Grounds	154,259	60,500	106,676	154,259	60,500	106,676
Heat, Light and Water	102,125	184,000	118,750	102,125	184,000	118,750
Other Property Expenses	26,032		-	26,032	-	-
Rates	1,641	1,200	1,588	1,641	1,200	1,588
Repairs and Maintenance	381,223	252,000	322,698	381,223	252,000	322,698
Use of Land and Buildings	3,200,077	2,500,000	2,659,898	3,200,077	2,500,000	2,659,898
Security	151,950	50,000	96,672	151,950	50,000	96,672
Employee Benefits - Salaries	195,038	344,193	131,762	195,038	344,193	131,762
	4,972,024	3,952,223	3,975,759	4,972,024	3,952,223	3,975,759

The use of land and buildings figure represents 5% of the School'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.

7. Cash and Cash Equivalents

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Bank Accounts Short-term Bank Deposits	1,660,593 3,500,000	- 5,000,000	18,299 5,535,418	1,830,204 3,500,000	- 5,000,000	313,399 5,535,418
Cash equivalents and cash equivalents for Consolidated Statement of Cash Flows	5,160,593	5,000,000	5,553,717	5,330,204	5,000,000	5,848,817

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

Of the \$5,330,204 Cash and Cash Equivalents, \$1,861 is held by the School on behalf of the cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.

Other restrictions on cash that may require disclosure include funds held in trust and international student and hostel fees as disclosed in note 13.



8. Accounts Receivable

		School			Group	
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	` \$	\$	\$	` \$	\$
Receivables	149,959	1,105,000	1.122.760	335,560	1.105.000	1,322,760
Interest Receivable	12,600	1,105,000	19,559	12,600	-	1,322,760
Banking Staffing Underuse	-	-	26,574	-	-	26,574
Teacher Salaries Grant Receivable	920,244	-	853,847	920,244	-	853,847
	1,082,802	1,105,000	2,022,740	1,268,403	1,105,000	2,222,740
Receivables from Exchange Transactions	162,559	1,105,000	1,142,319	348,160	1,105,000	1,342,319
Receivables from Non-Exchange Transactions	920,244	-	880,421	920,244	-	880,421
	1,082,802	1,105,000	2,022,740	1,268,403	1,105,000	2,222,740
					·	

9. Inventories

Stationery

2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
12,663	12,000	12,663	12,663	12,000	12,663
12,663	12,000	12,663	12,663	12,000	12,663

10. Investments

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

The Group and School's investments are classified as follows:					
	2023 Actual	School 2023 Budget (Unaudited)	2022 Actual	2023 Actual	Group 2023 Budget (Unaudited)
	\$	\$	\$	\$	\$
Current Asset					
Short-term Bank Deposits	599,808	-	833,240	599,808	-
	599,808	-	833,240	599,808	-
Non-current Asset					
Long-term Bank Deposits	-	-	-	-	-
Equity Investments		-	-	-	-
	-	-	-	-	-
Total Investments	599,808	-	833,240	599,808	-

2022 Actual \$

> 833,240 833,240

> 833,240

11. Property, Plant and Equipment

GROUP

	Opening Balance					
	(Net Book Value)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
			(00.000)		(== 1==)	
Buildings - School	2,115,119	232,009	(29,975)	-	(58,433)	2,258,720
Furniture and Equipment Technology	1,692,041 1,138,837	393,120 485,863	(120,636)	-	(348,259)	1,736,902 1,069,719
Motor Vehicles	52,199	44,678	(120,030)	-	(434,345) (17,497)	79,380
Textbooks	14,701	2,671		-	(9,420)	7,952
Leased Assets	221,421	272,446	(139,066)	_	(89,986)	264,815
Library Resources	59,096	13,516	(100,000)	_	(8,372)	64,240
Technology Garage - Working in Progress	180,111	774	_	_	(0,0.2)	180,885
Fale Desing - Working in Progress	39,944	-	_	_	_	39,944
Swimming Pool Complex Expenses - Working in Progress	21,850	5,362	-	_	-	27,212
BoT Shade Structure- Swimming Pool	-	102,692	-	-	-	102,692
Balance at 31 December 2023	5,535,319	1,553,131	(289,676)	-	(966,313)	5,832,461
GROUP	2023	2023	2023	2022	2022	2022
GROUP	Cost or	Accumulated		Cost or	Accumulated	Net Book
	Valuation	Depreciation	Net Book Value	Valuation	Depreciation	Value
	\$	\$	\$	\$	\$	\$
Buildings - School	2,956,921	(698,201)	2,258,720	2,767,858	(652,739)	2,115,119
Furniture and Equipment	4,607,736	(2,870,834)	1,736,902	4,214,616	(2,522,575)	1,692,041
Technology	3,571,778	(2,493,578)	1,078,201	3,315,419	(2,176,582)	1,138,837
Motor Vehicles	238,561	(159,181)	79,380	193,883	(141,684)	52,199
Textbooks	955,573	(956,102)	(529)	952,902	(938,201)	14,701
Leased Assets	566,252	(301,438)	264,814 [°]	445,413	(223,992)	221,421
Library Resources	273,645	(209,406)	64,239	260,129	(201,033)	59,096
Technology Garage - Working in Progress	180,885	-	180,885	180,111	-	180,111
Fale Desing - Working in Progress	39,944	-	39,944	39,944	-	39,944
Swimming Pool Complex Expenses - Working in Progress	27,212	-	27,212	21,850	-	21,850
BoT Shade Structure- Swimming Pool	102,692	-	102,692	-	-	-
Balance at 31 December	13,521,200	(7,688,739)	5,832,461	12,392,125	(6,856,806)	5,535,319
	,	(*,000,00)	2,000,000	,	(0,000,000)	-,,,,,,,,,,
SCHOOL	Opening Balance					
	(NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2023	\$	\$	\$	\$	\$	\$
Buildings - School	2,115,119	232,009	(29,975)	-	(58,433)	2,258,720
Furniture and Equipment	2,115,119 1,692,041	232,009 393,120	(29,975) -	-	(58,433) (348,259)	2,258,720 1,736,902
Furniture and Equipment Information and Communication		393,120	-	-	(348,259)	1,736,902
Furniture and Equipment Information and Communication Technology	1,692,041 1,137,187	393,120 485,863	(29,975) - (120,636)	-	(348,259) (433,574)	1,736,902 1,068,840
Furniture and Equipment Information and Communication Technology Motor Vehicles	1,692,041 1,137,187 52,199	393,120 485,863 44,678	-	- - -	(348,259) (433,574) (17,497)	1,736,902 1,068,840 79,380
Furniture and Equipment Information and Communication Technology	1,692,041 1,137,187 52,199 14,701	393,120 485,863 44,678 2,671	- (120,636) - -	-	(348,259) (433,574) (17,497) (9,420)	1,736,902 1,068,840 79,380 7,952
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks	1,692,041 1,137,187 52,199	393,120 485,863 44,678	-	- - - - -	(348,259) (433,574) (17,497)	1,736,902 1,068,840 79,380
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111	393,120 485,863 44,678 2,671 272,446	- (120,636) - -	- - - - - -	(348,259) (433,574) (17,497) (9,420) (89,986)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources	1,692,041 1,137,187 52,199 14,701 221,421 59,096	393,120 485,863 44,678 2,671 272,446 13,516	- (120,636) - -	- - - - - - - -	(348,259) (433,574) (17,497) (9,420) (89,986)	1,736,902 1,068,840 79,380 7,952 264,815 64,240
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362	- (120,636) - -	- - - - - - - - -	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944	393,120 485,863 44,678 2,671 272,446 13,516 774	- (120,636) - -		(348,259) (433,574) (17,497) (9,420) (89,986) (8,372)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362	- (120,636) - -		(348,259) (433,574) (17,497) (9,420) (89,986) (8,372)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692	(120,636) - - (139,066) - - - -	-	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - -	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692	(120,636) - - (139,066) - - - - - (289,676)		(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - - (965,542)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131	(120,636) - - (139,066) - - - - - (289,676)	2022	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated	(120,636) - - (139,066) - - - - - (289,676)	2022 Cost or	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131	(120,636) - - (139,066) - - - - - (289,676)	2022	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$	(120,636) - (139,066)	2022 Cost or Valuation \$	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201)	(120,636) - (139,066)	2022 Cost or Valuation \$	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$	(120,636) - (139,066)	2022 Cost or Valuation \$	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834)	(120,636) - (139,066) - (139,066) - (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902	2022 Cost or Valuation \$ 2,767,858 4,214,616	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578)	(120,636) - (139,066)	2022 Cost or Valuation \$	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834)	(120,636) - (139,066) (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561	393,120 485,863 44,678 2,671 272,446 13,516 774 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181)	(120,636) - (139,066)	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561 955,573	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181) (947,621)	(120,636) - (139,066) (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841 79,380 7,952 264,814 64,239	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883 952,902	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684) (938,201)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199 14,701 221,421 59,096
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561 955,573 566,222 273,645 180,885	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181) (947,621) (301,438)	(120,636) - (139,066) (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841 79,380 7,952 264,814 64,239 180,885	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883 952,902 445,413 260,129 180,111	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684) (938,201) (223,992)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Fale Desing - Working in Progress Fale Desing - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561 955,573 566,252 273,645 180,885 39,944	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181) (947,621) (301,438)	- (120,636) - (139,066) - (139,066) - (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841 79,380 7,952 264,814 64,239 180,885 39,944	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883 952,902 445,413 260,129 180,111 39,944	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684) (938,201) (223,992)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress Swimming Pool Complex Expenses - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561 955,573 566,252 273,645 180,885 39,944 27,212	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181) (947,621) (301,438)	- (120,636) - (139,066) - (139,066) - (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841 79,380 7,952 264,814 64,239 180,885 39,944 27,212	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883 952,902 445,413 260,129 180,111	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684) (938,201) (223,992) (201,033)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111
Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Swimming Pool Complex Expenses - Working in Progress BoT Shade Structure- Swimming Pool Balance at 31 December 2023 SCHOOL Buildings - School Furniture and Equipment Information and Communication Technology Motor Vehicles Textbooks Leased Assets Library Resources Technology Garage - Working in Progress Fale Desing - Working in Progress Fale Desing - Working in Progress Fale Desing - Working in Progress	1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944 21,850 - 5,533,669 2023 Cost or Valuation \$ 2,956,921 4,607,736 3,562,418 238,561 955,573 566,252 273,645 180,885 39,944	393,120 485,863 44,678 2,671 272,446 13,516 774 - 5,362 102,692 1,553,131 2023 Accumulated Depreciation \$ (698,201) (2,870,834) (2,493,578) (159,181) (947,621) (301,438)	- (120,636) - (139,066) - (139,066) - (289,676) 2023 Net Book Value \$ 2,258,720 1,736,902 1,068,841 79,380 7,952 264,814 64,239 180,885 39,944	2022 Cost or Valuation \$ 2,767,858 4,214,616 3,306,059 193,883 952,902 445,413 260,129 180,111 39,944	(348,259) (433,574) (17,497) (9,420) (89,986) (8,372) - - (965,542) 2022 Accumulated Depreciation \$ (652,739) (2,522,575) (2,168,872) (141,684) (938,201) (223,992) (201,033)	1,736,902 1,068,840 79,380 7,952 264,815 64,240 180,885 39,944 27,212 102,692 5,831,582 2022 Net Book Value \$ 2,115,119 1,692,041 1,137,187 52,199 14,701 221,421 59,096 180,111 39,944

The net carrying value of furniture and equipment held under a finance lease is \$221,421 (2022: \$224,941)

Restrictions

Balance at 31 December 2022

There are no restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

13,511,840

(7,680,258)

5,831,582

12,382,765



(6,849,096)

5,533,669

12. Accounts Payable

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Creditors Accruals Employee Entitlements - Salaries Employee Entitlements - Leave Accrual	839,386 - 1,077,688 148,386	1,645,000 - - -	690,846 38,576 1,032,738 155,924	886,983 - 1,077,688 148,386	1,645,000 - - -	690,938 38,576 1,032,738 155,924
	2,065,460	1,645,000	1,918,084	2,113,056	1,645,000	1,918,176
Payables for Exchange Transactions Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates) Payables for Non-exchange Transactions - Other	1,825,417 240,043 -	1,645,000 - -	1,757,927 160,157 -	1,873,013 240,043 -	1,645,000 - -	1,758,019 160,157 -
	2,065,460	1,645,000	1,918,084	2,113,056	1,645,000	1,918,176

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

		School			Group	
	2023	2023	2022	2023	2023	2022
	Actual	Budget (Unaudited)	Actual	Actual	Budget (Unaudited)	Actual
	\$	\$	\$	\$	\$	\$
International Student Fees in Advance	13,378	-	34,261	13,378	-	34,261
Other revenue in Advance	278,360	825,000	1,229,046	478,360	825,000	1,501,546
	291,738	825,000	1,263,307	491,738	825,000	1,535,807

14. Provision for Cyclical Maintenance

	S	chool and Group	,
	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year ncrease to the Provision During the Year	538,433 274,647	401,833 150,000	531,244 93,348
Use of the Provision During the Year Provision at the End of the Year	(337,632)	551,833	(86,159)
Cyclical Maintenance - Current Cyclical Maintenance - Non current	211,750 263,698	97,371 454,462	136,600 401,833
	475,448	551,833	538,433

Per the cyclical maintenance schedule the school is next expected to undertake painting works during 2024. This plan is based on the schools 10 Year Property plan

The schools cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the schools 10 Year Property plan

15. Finance Lease Liability

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

	2023 Actual \$	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual \$	Group 2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year Later than One Year and no Later than Five Years Later than Five Years	87,217 168,298 -	93,155 158,367	87,851 141,265 11,911	87,217 168,298	93,155 158,367	87,851 141,265 11,911
	255,515	251,522	241,027	255,515	251,522	241,027
Represented by Finance lease liability - Current Finance lease liability - Non-current	87,217 168,298 255,515	93,155 158,367 251,522	99,762 141,265 241,027	87,217 168,298 255,515	93,155 158,367 251,522	99,762 141,265 241,027

16. 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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents per note 9.

School and Group

	2023	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		\$	\$	\$		\$
Learning Support 218523		(548)	-	-	-	(548)
MOE ILE Science Block 228036		82,072	1,113,533	(847,418)	-	348,187
MOE ILE Refurbish Room 228038		(26,841)	320,000	(253,282)	-	39,877
5YA Repair Expenses		(23,672)	-	-	23,672	-
Target Roof Repair		24,680	-	(6,165)	-	18,515
Carpert Replacement 2208032		49,965	-	(49,965)	-	-
Creation of New Office		-	120,139	(60,180)	-	59,959
Internal Wall Replace 228031		-	115,142	(57,248)	-	57,895
		-	-	-	-	-
Totals		105,656	1,668,814	(1,274,258)	23,672	523,884

Represented by:

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

524,432 (548)

2	2022	Opening Balances	Receipts from MOE	Payments	Board Contribution	Closing Balances
		φ (E40)	Ą	Þ	Ф	φ (540)
Learning Support 218523		(548)	-	· · · · ·	-	(548)
MOE ILE Science Block 228036		156,754	-	(74,682)	-	82,072
MOE ILE Refurbish Room 228038		37,827	-	(64,668)	-	(26,841)
5YA Repair Expenses		-	-	(23,672)	-	(23,672)
Target Roof Repair		-	149,112	(124,431)	-	24,680
Carpert Replacement 2208032		-	150,008	(100,043)	-	49,965
Creation of New Office		-	-	-	-	-
Internal Wall Replace 228031		-	-	-	-	-
Rimu Roof - Project number 1236						
Totals	_	194,033	299,120	(387,496)	-	105,656

Represented by:

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

156,717 (51,061)

17. Funds Held on Behalf of Cluster / Transport Network

Manurewa High School is the lead school funded by the Ministry of Education to provide Trade Academy services to its cluster of schools.

School and Group	2023 Actual	2023 Budget (Unaudited)	2022 Actual
Funds Held at Beginning of the Year Funds Received from MOE	\$ 796,185 1,735,072	\$ 530,000	\$ 534,921 2,066,803
Total funds received	2,531,257	530,000	2,601,724
Funds Spent on Behalf of the Cluster	1,243,773		1,591,458
Funds remaining	1,287,484	530,000	1,010,266
Distribution of Funds AIMHI College Alfriston College Aorere College CEAT - Coomunity Education and Training James Cook High School Kelston Girls College Mangere College Onehunga High School Otumoetai College Papakura High School Te Hikoi	(6,516) (21,845) (8,806) (28,478) (263,665) - (6,532) (722,975) - (223,232) (3,575)		(11,042) (17,401) (4,025) (17,787) (45,667) (9,393) (10,346) (40,789) (3,103) (54,528)
Funds Held at Year End	1,861	530,000	796,185

18. Funds Held for Teen Parent Unit

The School's Teen Parent Unit is a separate business unit of the school in accordance with the agreement with the Ministry of Education. The revenue and expenditure is included in the Consolidated Statement of Comprehensive Revenue and Expense. During the year, the funds were spent on employee benefit expenses, administration and property management expenses.



19. 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.

20. Remuneration

Key management personnel compensation (School)

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

	2023 Actual \$	2022 Actual \$
Board Members Remuneration	7,935	8,823
Leadership Team Remuneration Full-time equivalent members	976,490 6	951,739 6
Total key management personnel remuneration	984,425	960,562

There are 8 members of the Board excluding the Principal. The Board has held 11 full meetings of the Board in the year. The Board also has Finance 2 and Property 2 committees that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2023	2022
	Actual	Actual
Salaries and Other Short-term Employee Benefits:	\$000	\$000
Salary and Other Payments	250-260	230-240
Benefits and Other Emoluments	7-8	6-7

Other Employees

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

Remuneration	2023	2022
\$000	FTE Number	FTE Number
100-110	20	23
110-120	23	10
120-130	12	4
130-140	2	0
140-150	5	3
_	62	40

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

21. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023	2022
School	Actual	Actual
Total	-	-
Number of People		-



22. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance - Schools Payroll

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

The Ministry continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

23. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$1,034,954(2022:\$45,467) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining
	\$	\$	\$
Learning Support 218523	253,125.00	548.00	252,577.00
MOE ILE Science Bloxk 228036	1,429,020.00	926,881.00	502,139.00
MOE ILE Refurbish Room 228038	408,550.00	320,123.00	88,427.00
Target Roof Repair 228035	168,195.00	124,431.00	43,764.00
Creation fo New Office 243260	135,532.00	60,180.00	75,352.00
Internal Wall Replace 228031	129,943.00	57,248.00	72,695.00
Total	2,524,365.00	1,489,411.00	1,034,954.00

(b) Operating Commitments

As at 31 December 2023 the School Board has entered into the following contracts:

(a) operating lease of a EFTPOS Machine;

No later than One Year
Later than One Year and No Later than Five Years
Later than Five Years

2023 Actual \$	2022 Actual \$
4,065	2,384
-	-
-	-
4,065	2,384

The total lease payments incurred during the period were \$4,065 (2022: \$2,384).

24. 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

Filialiciai assets illeasureu at alliortiseu cost						
	2023 Actual	School 2023 Budget (Unaudited) \$	2022 Actual \$	2023 Actual	Group 2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents Receivables Investments - Term Deposits	5,160,593 1,082,802 599,808	5,000,000 1,105,000	5,553,717 2,022,740 833,240	5,330,204 1,268,403 599,808	5,000,000 1,105,000	5,848,817 2,222,740 833,240
Total financial assets measured at amortised cost	6,843,204	6,105,000	8,409,697	7,198,416	6,105,000	8,904,797
Financial liabilities measured at amortised cost						
Payables Finance Leases	1,825,417 255,515	1,645,000 251,522	1,757,927 241,027	1,873,013 255,515	1,645,000 251,522	1,758,019 241,027
Total financial liabilities measured at amortised cost	2,080,932	1,896,522	1,998,954	2,128,528	1,896,522	1,999,046

Financial Instrument Risks

The school activities expose it to various financial instrument risks, including market risk, credit risk, and liquidity risk. The school has policies to manage these risks and seeks to minimise exposure from instruments. These policies do not allow transactions that are speculate in nature to be entered into.



Market Risk

Fair Value Interest Rate Risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate due to changes in market interest rates. The School's exposure to fair value interest rate risk is limited to its bank deposits that are held at fixed rates of interest. The School does not actively manage its exposure to fair value interest rate risk.

Cash Flow Interest Rate Risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investment issues at variable interest rates exposure School to cash flow interest rate risk.

The School's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements. The School currently has no variable interest rate investments.

Currency Risk

The School has no exposure to currency risk as at the reporting date

Credit Risk

Credit risk is the risk that a third party will default on its obligations to Manurewa High School, causing the school to incur a loss.

The School is exposed to credit risk from cash and term deposits with banks. The maximum credit exposure is best represented by the carrying amount in the statement of financial position.

Risk Management

Due to the timing of its cash inflows and outflows, the school invests surplus cash with a registered bank with a Standard and Poor's credit rating of at least AA- for investments. The school invests funds only registered banks that have a Standards and Poor's credit rating of at least AA- for short-term investments and A for long-term investments. The school's investment in term deposits are considered to be low-risk investment. The credit rating of bank is monitored for credit deterioration.

Fair value

The fair value of financial instruments is the carrying value. See notes 7 and 10 for the fair value of deposits.

Cash at bank and Term deposits

	2023 Actual \$	2022 Actual \$
ASB Limited		
Short term deposits with maturities less than 3 months	599,808	833,240
Short term deposits with maturities more than 3 months	3,500,000	5,535,418
	4,099,808	6,368,658
Accrued Interest	12,600	19,559
	4,112,408	6,388,217
Interest Rate Risk The Board's treasury policy objectives are to: a) ensure there is sufficient liquidity to meet operational commitments: b) invest in risk free or near risk free investments: c) purchase investments with a range of maturity dates: The maturity periods of the investments are as follow:	2023 \$	2022 \$
within 180 Davs	3.500.000	5.535.418

All of the above investments can be readily liquidated, although not necessarily at the amounts recorded above.



Liquidity Risk Management

Ultimate responsibility for liquidity management rests with the Board of Trustees, which has built an appropriate liquidity risk management framework for the management of short, medium, and long-term funding and liquidity management requirements of Manurewa High School. The School manages liquidity risk by maintaining reserves and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities.

Contractual maturity analysis of financial liabilities, excluding derivatives

The table below analyses financial liabilities (excluding derivatives) into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate of the instrument at balance date. The amounts disclosed are the undiscounted contractual cash flows

	Carrying amount	Contractual cash flows	Less than 6 months	6-12 months	More than 1 year
2023	\$,
Payables (excl income in advance, taxes payable & grant received subject to condition)	730,240	730,240	730,240	-	-
Finance Leases	250,600	286,551	10,712	12,086	263,753
Total	980,840	1,016,791	740,952	12,086	263,753
2022					
LVLL					
Payables (excl income in advance, taxes payable & grant received subject to condition)	729,422	729,422	729,422	-	-
Finance Leases	159,837	177,392	-	-	177,392
Total	889,259	906,814	729,422	-	177,392

25. Events After Balance Date

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

26. 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	Proportion of owner and voting power I		Value of inve	estment \$000
Traine of Gubsidiary	1 Tinoipai Activity	operation	2023	2022	2023	2022
Manurewa High School Business Academy Trust	Raising Funds	Auckland, New Zealand	100%	100%	Nill	Nill

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.

27. Comparatives

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





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INDEPENDENT AUDITOR'S REPORT TO THE READERS OF MANUREWA HIGH SCHOOL'S GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

Opinion

We have audited the financial statements of the Group on pages 2 to 24, that comprise the statement of financial position as at 31 December 2023, 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 Group:

- a) present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- b) comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards.

Our audit was completed on 19 June 2024. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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



Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the Group for assessing the 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 Group, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

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

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

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

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



- We obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information obtained at the date of our audit report is the Principals Report & Analysis of Variance 2023 Charter Targets, Strategic Plan 2024 – 2025, KiwiSport Funding and Good Employer Assurance, but does not include the financial statements and our auditor's report thereon.

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

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

Independence

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

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

Brendan Lyon Partner¹

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

Auckland, New Zealand

¹ 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 external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

Principals Report & Analysis of Variance 2023 Charter Targets

School Name:	Manurewa High School	School Number	:	99
Strategic Aim:	Focus outcomes for all aakonga (learners): Aakonga engaged in akoranga Aakonga engaged in their cultural identity Aakonga taking positive steps into, through and beyond school			
Annual Aim:	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. 2023 Goal: Te Ara o Taawhaki is the framework to guide our process. Embedding Te Ara o Taawhaki across the school to ensure all staff and students live our Learner Profile and Piki atu ki te rangi.			
	Pedagogy: continue to align and consolidate strategies and approaches, that support akoranga throughout the Manurewa Vā Ta Ako, to embody our Learner profile		Curriculum Design: continue to align and consolidate programmes of akoranga that occur across the Manurewa Vā Ta Ako with our Learner Profile	
 Across the Manurewa Vā we are strengthening: 1. Local Curriculum Design: For all our aakonga to personify the Learner Profile by eng. 2. Cultural Identity: For all our aakonga to be strong in who they are, where they come 3. Hauora: For all our aakonga to be strong in the four dimensions of Te Whare Tapa W The tools to support the Manurewa Vā Ta Ako are Critically Conscious Culturally Sustaining Peda				n and where they are going to "Piki atu ki te rangi" o they can "Piki atu ki te rangi"
2023 Targets:	Intentions: Attendance 90% / Retention 70% - continue to close the gap between the apparent and actual retention / Stand downs 5 per 100 students Achievement (All) L1 - 75% / L2 - 75% / L3 - 75% / UE - 35% Achievement (Merit) L1 - 30% / L2 - 15% / L3 - 15% Achievement (Excellence) L1 - 15% / L2 - 10% / L3 - 5% asTTle Y9 Level 4 70% / Y10 Level 5 30% *note same target set for all learners			

Baseline Data (2022): Attendance 74.9% / Retention (based on students staying until at least 17 years of age) 72.9% / Stand downs 7 (2 Maaori / 4 Pasifika) per 100 students Achievement (All) L1 – 48.9% / L2 – 65.2% / L3 – 60.6% / UE – 19.0%

Achievement (Merit) L1 - 21.8% / L2 - 8.7% / L3 - 8.0%

Achievement (Excellence) L1 - 10.7% / L2 - 2.4% / L3 - 3.7%

asTTle Y9 Level 4 60.6% (M64.4%) / Y10 Level 5 21.5% (M15.2%)

Vision: "Piki atu ki te rangi, Aim High, Strive for Excellence"

2023: Be an Upstander of Te Ara o Taawhaki

Tuu tonu a Matukutureia, tuuraki a Matukutururu e rere ana te wai o te Puhinui ki te Manukanukatanga o Hoturoa. Tihei mauri ora.

E ngaa mana, E ngaa reo, E ngaa karangatanga maha, Teenaa koutou.

Me mihi ka tika ki te waahi ngaro, ki ngaa manaakitanga o te runga rawa ki runga i a taatou.

Ki ngaa mate kua huri tuaraa mai, haere haere whakangaro atu raa koutou.

Ki a taatou e oreore tonu nei i teenei ao me oona werohanga katoa, teenaa taatou katoa.

Ko Emirates te waka

Ko Cadair Idris te maunga

Ko Te Irish Sea te moana

Ko Mersey te awa

Ko Anfield te marae

Ko The Kop te hapuu

Ko Liverpool FC te iwi

Ko Billy Parry tooku rangatira

Ko Ken tooku paapaa, ko Jean tooku maamaa

Ko Graeme, ko Arniban tooku teina

Ko Justine tooku hoa rangatira

Ko Billy raatou, ko Sam, ko Joe aaku tama

Ko Matua Pete Jones taku ingoa

Noo reira, teenaa koutou, teenaa koutou, teenaa taatou katoa

It is an honour and privilege to still be serving our community and writing the introduction to our 2023 analysis of variance as the happy, confident, and proud Tumuaki of Manurewa High School. Our kura and our rangatahi have continued to thrive despite the ongoing challenges of weather events, sickness and COVID in our community throughout most of the year and the cost-of-living crisis.

Happy that our community of Manurewa has continued to show strength, resilience and whanaungatanga despite all the challenges.

Confident that we are all continuing to learn from the experiences of recovering from a global pandemic and the many challenges our community has to deal with.

Proud of all the many examples of our rangatahi still being able to achieve our vision of "Piki atu ki te rangi, Aim High, Strive for Excellence"

On a personal level I am very grateful to our Board of Trustees, Senior Leadership Team and staff who continue to support the mahi we do, challenging traditional systems and structures and delivering an innovative local curriculum that works for our rangatahi. We do this guided by and as upstanders of our educational framework Te Ara o Taawhaki.

At Manurewa High School our key focus outcomes continue to be:

- aakonga (learners) engaged in akoranga (learning)
- aakonga engaged in their cultural identities
- aakonga taking positive steps into, through and beyond school

Some of my 2023 highlights have been;

- Te Matatini Herenga Waka, Herenga Tangata National Kapa Haka Festival 2023
- Polyfest 2023 with 11 of our groups performing, Samoan group 1st place overall for the second year in succession
- Autaia Haka Theatre 2023
- REWAken Choir first-time in 20 years qualifiers for 'The Big Sing' finals held in Auckland
- Sports results including;

Levi Pupuali'I's individual Athletics results; 3 Golds in NZ Championships, Bronze in Oceania Championships in Australia **Waka Ama** 6 Gold, 2 Silver, 3 Bronze across the year at Auckland, National and International competitions

Basketball Senior A girls (Premier Reserve) into the promotion / relegation playoff at the start of 2024 to qualify for a spot in the Premier League. It has been over a decade since our girls were last in the Premier League competition, it is one of the fiercest competitions in Secondary Schools Sport

Rugby League U15 boys finished 3rd at the New Zealand Secondary Schools Rugby League Nationals, the highest finish we have had as a School in Rugby League since the tournament began

- Jacinda Ardern returning to visit our kura and support our quest for a new Performing Arts Centre
- Trades Academy collaboration with the House Renovation Project run by Ara Education Charitable Trust
- Waananga continuing to support success at national and regional level, at Polyfest and building ongoing connections to our community
- Young Enterprise Scheme Regional Awards South Auckland Regional Finalists and first place Company of the Year, Excellence in Innovative Thinking and Technology, EY Individual of the Year and National Award Winner

I want to continue to emphasise that our Learner Profile remains the focus of our local curriculum design and akoranga programmes. We know that our rangatahi who can evidence the skills, capabilities and attributes detailed in our Learner Profile will be successful when they leave us. We continue to map our curriculum to our Learner Profile.

I want to thank all our whaanau for their aroha, support, and resilience despite the challenges our community faces. I also want to thank our Board of Trustees for their governance, guidance and support, our business community and alumni who regularly come in to support us, our teachers, support staff and Senior Leadership Team who all work so hard to serve our community. We are blessed to have so many dedicated and passionate people who spend so much time helping our rangatahi to REWAlise their potential.

To all those who are leaving us we hope you can 'Piki atu ki te rangi' in everything you go on to do in your life. Wherever your ara takes you, please keep in touch and come back to share your knowledge and experiences. We hope we have helped you to take a positive next step and given you the confidence to be proud of who you are, where you come from and where you are going. You will always be part of our Manurewa High School whaanau, always welcome and remember to always be a happy, confident, and proud 'Upstander of Te Ara o Taawhaki.'



Te Ara o Taawhaki - The Pathway of Taawhaki

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, Taawhaki. According to ancient tradition, Taawhaki 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 Taawhaki 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 Taawhaki 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 Taawhaki 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, whanaungatanga and akoranga.

Moving upwards there are four aka vines (as opposed to pillars) which make visual connection to Taawhaki'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, confident and proud to have tino rangatiratanga (self-determination) and to exemplify our school vision to "Piki atu ki te rangi" (Aim High, Strive for Excellence).



Everything we do is through a Te Ara o Taawhaki lens:

We are proud to have a framework and Learner Profile through which we continue to design a local curriculum that works for our community.

Our Learner Profile is designed to support our Charter focus outcome of 'Aakonga taking positive steps into, through and beyond school'. It gives an aspirational description of what we would like our aakonga to 'look like' when they leave school and transition into further study, training and/or employment.

To support a depth of understanding of our Learner Profile, aakonga engage in our Kaitiaki, AkoConnect, Roopu Connect, Mentoring and Waananga programmes, whereby multi-literacies, skills and competencies are explicitly learnt and discovered through a ubiquitous, dynamic, co-dependent and co-lead learning programme. These learning programmes are often project based within our school and community and acknowledge that learning takes place anytime, any space, any place and with anyone.

Our core business will always be akoranga (learning) which is celebrated throughout the school. Akoranga that is ubiquitous, dynamic, co-dependent and co-lead by our entire school community. Akoranga that takes place anytime, any space, any place and with anyone. Manurewa High School continues to represent a community of happy, confident and proud people of all ages and backgrounds.

2023 Annual Plan: two focus areas

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

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

across the Manurewa Vā Ta Ako 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 and ubiquitous 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 Ta Ako are Critically Conscious Culturally Sustaining Pedagogy, E-learning Languages, and Literacies



connected to 3 specific intentions

2023 Charter Actions Progress Reporting & Evaluation / AREA Data Analysis of Variance

Detailed on the following pages is the progress reporting and evaluation of our three 2023 Charter intentions and specific actions followed by the AREA data analysis of variance:

Con	Intention 1 Continue to map our curriculum to the learner profile to inform transformational pedagogy and curriculum design											
II A1: Continue to implement a junior curriculum schoolwide through a Te Ara o Taawhaki lens II A2: Continue to use Te Ara Taawhaki to explicitly strengthen teaching practice and staff capacity II A3: Use appropriate evidence-based practices to better inform our ongoing practice and improve student outcomes							tinue to align t success with t Profile	•				
\checkmark	IP	×	✓	IP	×	✓	IP	×	✓	IP	×	
MO1 MO2 MO4 MO5 MO5	MO3 MO6		MO1 MO4	MO2 MO3		MO1 MO2 MO4	MO3		MO1 MO2			

Intention 1 has seen most of the measurable outcomes completed or in progress. We have embedded the Pepeha Framework strongly in the junior curriculum alongside the Koorero Strategy with some alignment in the Senior Curriculum with the RAS. Moving forward we know we need to do further work on strengthening our assessment system across the whole curriculum this includes reviewing the Learner Profile Assessment Wheels, developing a lesson planning template and gather whaanau voice using our puuraakau methodology.

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

I2 A1: Implement phase 3 of integration of language weeks into school practice – linking to Te Ara o Taawhaki		I2 A2: Continue to incorporate cultural traditions and practices in Whaanau activities and community engagement, curriculum areas and PL (cultural holistic collaboration)		I2 A3: Align and strengthen links between Pasifika Council and Polyfest Student Leadership and Mana Pasifika staff			I2 A4: Continue to develop Aromihi – Te ara o tino rangatiratanga			I2 A5: Continue to develop staff capacity with Te Ara o Taawhaki, Tapasā, Te Hurihanganui, Pacific Values Framework				
\checkmark	IP	×	✓	IP	×	✓	IP	×	✓	IP	×	✓	IP	×
МО3	MO1 MO2		MO1 MO2 MO4	МО3		MO1 MO2 MO3			МОЗ	MO1 MO2 MO4 MO5		MO2	MO1 MO3	

Intention 2 has seen the success of embedding Language Weeks as an important Te Ara o Taawhaki frame with encompassing student councils, student leadership and community engagement. Language Weeks are creating a foundation for our staff professional learning supporting our Aromihi process meeting the requirements our professional growth cycles in teacher registrations. Moving forward we need to create stronger curriculum links through Learning Area's between Language Weeks and our curriculum.

Further whanaungatanga with Mana Whenua in regard to building curriculum connections and guidance is still strong and will be ongoing. These relationships with Ngaati Tamaoho and Ngaati Te Ata are essential in supporting conversation of leadership models moving forward.

We organised one of the largest secondary school Pathways Expo's in the country to support our rangatahi to make connections in taking positive next steps. In the digital equity space, we need a revised BYOD strategy which considers cost of living challenges for our community and the impact of AI.

	Intention 3 Develop a schoolwide understanding of Hauora through a Te Ara o Tawhaki lens										
review and undate school notice					the Maara	I3 A3: Quiet zone established within the Maara for staff to access as and where needed.			I3 A4: Bi-termly whanaungatanga / kai organised for all staff.		
✓	IP	×	✓	IP	×	✓ IP 🗴 ✓ II					×
MO1				MO1			MO1		MO1		

Intention 3 has seen all of the measurable outcomes either completed or in progress. We have established staff whakawhanaungatanga as a kura on a bi-termly basis and begun creating a staff Hauora space in the Maara. We have gathered aakonga voice and reviewed and updated school policies in relation to our LGBTQ community where relevant. Moving forward, we need to gather whaanau puuraakau alongside using aakonga puuraakau to strengthen Hauora. Furthermore, a Hauora focus will be integrated into the Aromihi process.

AREA Data

Attendance, retention, engagement, and achievement data are key measures of progress and success for the Ministry. Below is the analysis of our 2023 data in these four areas, with the previous four years data being shown for comparison.

Attendance through student management system (KAMAR)

	Item	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Target	2023 Actual
All	% of student attendance in class	73.8%	80.3%	87.1%	74.9%	90%	73.2%
Maaori	% of student attendance in class	70.4%	75.5%	84.2%	70.2%	90%	68.7%
Pasifika	% of student attendance in class	73.2%	79.8%	87.6%	74.3%	90%	73.0%

Our attendance this year has again been seriously impacted by having to deal with COVID in our community, weather events, the PPTA strike action and the cost-of-living crisis forcing many of our students to have to work to support their whaanau. Despite not having any official lockdowns many students, staff and their whaanau still got COVID throughout the year. We continued to try to mitigate the impact on learning by carrying on with our Hybrid Learning Guides from the start of the year, which enabled students to access and stay on track with their learning even if they were away from school. However, as last year, when students or their whaanau are sick or they do not have access to a device or a quiet place to work our data shows only about 50% were able to stay on track when they were away from school. Also, the impact of staff being away and at times having to yet again roster year levels to work from home added to the disruption to learning.

We continue to improve the accuracy of our attendance data as we deal with the on-going transience in our community. The number of students enrolling and leaving our school throughout the year continues to be high and therefore is still a significant contributor to our overall attendance data. We remain committed through our attendance team and systems to reach our 90% target because of the direct link with student achievement. The chart below gives an indication of our transience levels detailing the number of students in each year level who arrived after the start of term 1 and left us before the end of term 4 (after the first full week in term 1 and from the middle of November). Note the continued high levels of late enrolments and leavers again for 2023 and that the levels of transience have a significant impact on our achievement data, particularly with the MOE calculation formula. The higher number of leavers at the senior level is directly linked to the cost of living crisis and the pressure to find employment to support their whaanau.

In response to the high levels of transience and enrolments happening throughout the year we have continued to develop our Te Aka Tokai programme to give a more structured start for our rangatahi arriving at MHS. The challenge we face is that many of these rangatahi come with complex needs and due to social and housing issues many have been out of mainstream education for a considerable time. What we still need is the resourcing (teacher, teacher aide x 2 and physical base) to run the programme for as long as each rangatahi needs it to support them to make a successful transition into mainstream. With the extreme numbers we are dealing with we are asking again is there any additional resourcing available from the Ministry to support the further development of this programme?

Manurewa High School Transience Data 2019 – 2023 (KAMAR)

	Y9	Y10	Y11	Y12	Y13	Total	
2023	50	45	29	24	9	157	Enrol
2023	54	50	67	66	76	313	Left
2022	85	38	29	26	7	185	Enrol
2022	49	54	58	86	55	302	Left
2021	93	36	27	8	8	172	Enrol
2021	26	38	45	53	84	246	Left
2020	31	20	13	15	5	84	Enrol
2020	16	28	46	44	50	184	Left
2019	49	30	26	7	7	119	Enrol
2019	39	50	54	65	56	264	Left

Attendance strategies that we continue to utilise include:

- Attendance team contacting home phone or text and also following up with home visits
- Kaitiaki, whaanau team and SLT contacting home phone, text, or letter (this is attempts to make contact regularly not one-off contact)
- Whaanau hui when we are able to make contact and get whaanau in or we go to them for the meeting
- Engaging our Youthwork team to conduct targeted home visits. We often find that students and their whaanau are no longer at the address that we have on our system or no longer have the same contact details as we have an increasingly transient student population
- Continuing to work with the Manurewa Attendance Cluster
- Guidance and Student Support Services engaged with if appropriate
- Regular meetings and collaboration with the local Police
- Working with outside agencies such as Check & Connect and The Rising Foundation

Unfortunately, as the MOE is fully aware, a number of students and whaanau have entrenched habits before beginning high school with us, which often results in condoned truancy or an inability to contact anyone. Our whaanau are complicated and are still dealing with increased levels of poverty and the stress that comes with that, which impacts on us as a kura.

We continue to work hard to retain our students in education and not simply remove them, as we know that if we don't support our students, they will get lost in the system which is part of a concern not only for our kura but our Manurewa community. We also continue to play an active part in the new localised truancy service for our community and know, based on our experiences, that the proximate and coordinated local service is making a difference but continues to be under resourced.

Retention whole school (1 July Roll Return - 2023)

Year	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
9	459	420	484	420	495
10	425 (105%)	468 (105%)	436 (104%)	474 (98%)	434 (103%)
11	524 (100%)	406 (96%)	455 (97%)	442 (101%)	468 (99%)
12	386 (89%)	481 (100%)	371 (91%)	407 (89%)	380 (86%)
13	316 (84%)	310 (80%)	458 (95%)	303 (75%)	306 (75%)
Total	2068 (70%) (244 – 54%)	2042 (72%) (246 – 57%)	2129 (88%) (346 - 67%)	2046 (75%) (270 – 67%)	2083 (256 – 56%)

Bold = the apparent retention from Year 9 to Year 13 / Green = the actual % of students who started in Y9 and are still at MHS

In our context our overall retention levels appear to remain high across the school, however the transience is not reflected in this data. The actual % of students who arrived in Y9 and stayed with us until the end of Y13 in 2023 was 56% - back to pre-COVID levels. As detailed, in 2023 we had 157 students who arrived after the start of term 1 and 313 who left before the end of term 4. The ongoing high levels of transience in our community and yet another rise in 2023 we know is due to the impact of COVID, complex social issues, the cost-of-living crisis and housing crisis. Again, the combination of increased positive student pathway opportunities, particularly through the Trades Academy (students leaving early to take up employment and apprenticeship / further training opportunities - planned) and on the negative side whaanau pressure on students to leave school before completing their education to get a job (not planned) in order to contribute financially towards the whaanau along with community transience continue to be the key factors around the lower retention levels at Year 12 and 13. The pressure for senior students to get a job was significant in us having another lower Y13 cohort by our standards.

Male Maori

Year	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
9	71	87	97	90	90
10	71 (93%)	75 (106%)	86 (99%)	96 (99%)	71
11	68 (93%)	71 (100%)	75 (100%)	89 (103%)	80
12	42 (81%)	60 (88%)	59 (83%)	61 (81%)	60
13	28 (74%)	32 (76%)	54 (90%)	53 (90%)	29
Total	280 (46%)	325 (52%)	372 (75%)	389 (70%)	330 (39%)

Green = the actual % of students who started in Y9 and are still at MHS @ Y13

Female Maori

Year	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
9	85	76	80	79	71
10	56 (106%)	89 (105%)	80 (105%)	84 (105%)	71
11	61 (94%)	50 (89%)	78 (88%)	96 (120%)	65
12	53 (80%)	54 (89%)	45 (90%)	76 (97%)	55
13	30 (71%)	34 (64%)	41 (76%)	42 (93%)	45
Total	285 (49%)	303 (49%)	324 (65%)	377 (79%)	307 (48%)

Green = the actual % of students who started in Y9 and are still at MHS @ Y13

The gap between Maaori and whole school retention widened again last year, in my opinion due to the impact of COVID and the 'cost of living' crisis forcing rangatahi and whaanau to choose employment over continuing with their education. We continue to focus on developing our culturally sustaining pedagogy and designing our local curriculum, through which we continue to aim to improve our Maaori student retention and achievement.

Stand Downs through student management system (KAMAR)

	Item	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
All	Number of students per 100 students who were stood down	11	4	4	7	6
Maori	Number of Maaori students per 100 students who were stood down	10	1	1	2	1
Pasifika	Number of Pasifika students per 100 students who were stood down	14	2	2	4	4

We continue to work in close collaboration with the Police and whaanau with increased use of restorative practices and whaanau hui in person or online. We also continue to work hard to promote our values of respect, excellence, whanaungatanga and akoranga through 'Be the ManuREWA Way' and our PB4L and restorative practices systems. We carried on with our Te Ara Hou programmes during 2023 as an alternative within school programme to re-engage a select group of Y10 Tane again with positive results along with our second Wahine group. Many of the previous Y10 Tane and Wahine groups progressed into a modified Trades course again in 2023 and are still with us and on positive pathways to future meaningful employment. We continue to seek funding from the Ministry to support the programme as the need is always greater than the resources, we have available. Also, we are saving the system a considerable amount of money by re-engaging these rangatahi and keeping them in full time education and on meaningful future pathways. However, yet another year goes by where are funding requests fall on deaf ears!

In light of the continued impact of COVID and the cost-of-living crisis on students, staff and whaanau Hauora, we continued with our specific strategic intention for 2022 to 'Develop a schoolwide understanding of Hauora through a Te Ara o Tawhaki lens' into 2023 and specific actions included:

I3 A1: Create a working group to review and update school policy relating to the Hauora of our LGBTQ community.

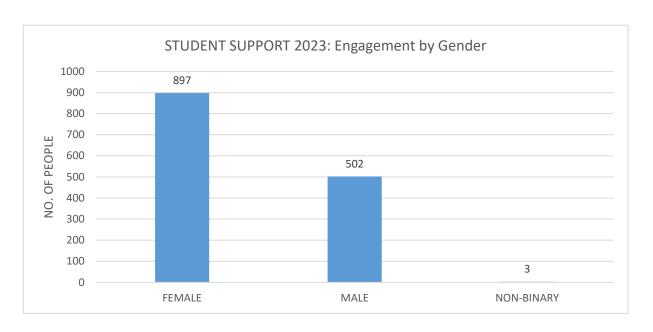
I3 A2: Continue to gather aakonga and whaanau voice to inform future actions in supporting Hauora.

I3 A3: Quiet zone established within the Maara for staff to access as and where needed.

I3 A4: Bi-termly whanaungatanga / kai organised for all staff.

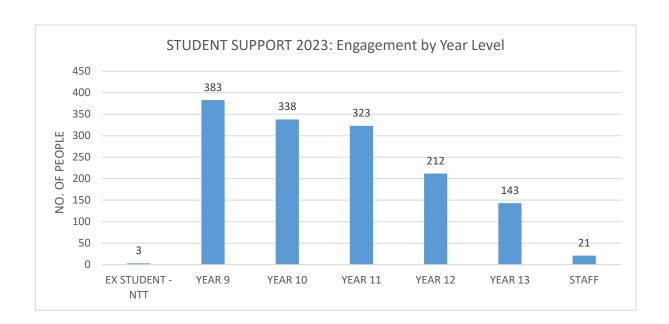
It is again important to acknowledge again that the on-going support of our Board of Trustees and the significant work carried out by our dedicated Whaanau, and Student Support Services Teams play a huge role behind the scenes supporting our students through the full range of challenging situations and issues, many of which go way beyond the classroom and the most serious of which the remain Ministry is aware of. **We want to again challenge the MOE for further support** based on the volume of high-risk issues that we deal with on a daily basis as indicated by our Student Support Services statistics (see data and analysis from P18 which includes all our Counsellors, Social worker, Youth Workers and our Kaiaarahi (Ngaa Tai Tini programme data) and the fact that Manurewa High School has been placed at number 1 when mapped against the revised equity index. In addition, with the on-going impact of COVID / health issues and the growth still projected in our community and the fact that future modelling is based on an increase to 2500 students, growing the relevant student support services is vital to the Hauora of our students both now and in the future.

2023 Counselling Data by Gender, Year level, Ethnicity and Reasons for Engagement



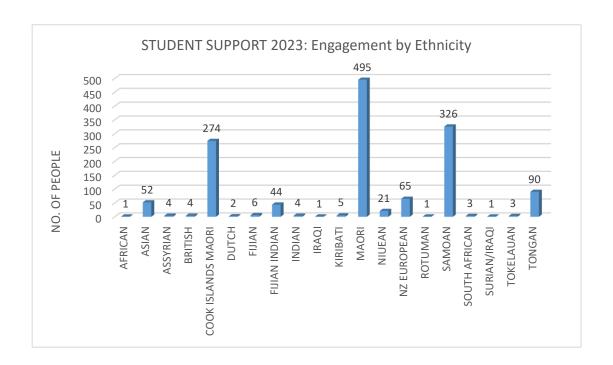
FINDINGS:

- Data shows high levels of engagement from female
- Data shows low levels of engagement from male
- Data includes student engagement with clinical team (counsellors x4 and social worker), mentoring (onsite x3 youth mentors) and Ngaa Tai Tini (onsite x2 Kaiaarahi)
- Data includes student engagement with programs from term 1 to 4
- Data includes a scale of engagement from brief intervention to on-going long term supports
- Data does not include numbers from HIP (Health Improvement Practitioner)
- Data does not include engagement from our Health Centre
- This data does not include staff engagement



FINDINGS:

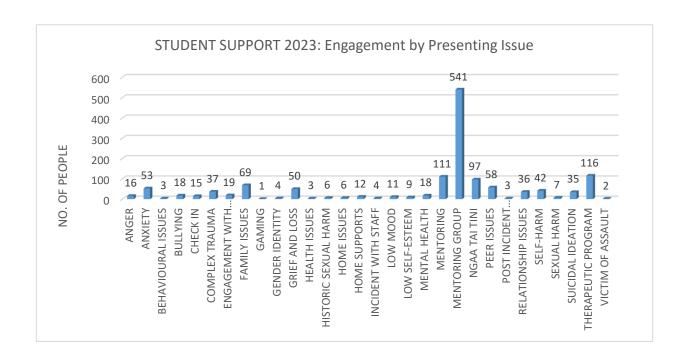
- Data shows high level of engagement from Y9-11
- Data shows low levels of engagement from Y13
- Data shows engagement with ex-students (e.g. ex-students no longer attending or have finished school)
- Data includes student engagement with clinical team (counsellors x4 and social worker), mentoring (onsite x3 youth mentors) and Ngaa Tai Tini (onsite x2 Kaiaarahi)
- Data includes a scale of engagement from brief intervention to on-going long term supports
- Engagement from staff were a mix of brief intervention and referral externally for further supports
- Data does not include numbers from HIP (Health Improvement Practitioner)
- Data does not include Health Centre engagement



FINDINGS:

- Data shows high levels of engagement from Māori, Samoan and Cook Islands Māori
- Data shows engagement from diverse populations
- Data shows notable engagement from Asian population in-school (Asian ethnicities include Vietnamese, Filipino, Chinese, Thai)
- Data includes a scale of engagement from brief intervention to on-going long term supports
- Data includes student engagement with clinical team (counsellors x4 and social worker), mentoring (onsite x3 youth mentors) and Ngaa Tai Tini (onsite x2 Kaiaarahi)
- Data includes student engagement with programs from term 1 to 4
- Data does not include numbers from HIP (Health Improvement Practitioner)
- Data does not include Health Centre engagement
- This data does not include staff engagement

NOTE: Students identify with more than one ethnicity. Ethnicities above have been categorised by students first choice.



FINDINGS:

- Data shows high level of engagement from mentoring groups majority from external programmes
- Data shows high level of engagement with therapeutic groups (specialised supports)
- Data shows a vast range of presenting issues
- Data includes a scale of engagement from brief intervention to on-going long term supports
- Data does not include engagement with external agencies (Oranga Tamariki, CAMHS etc)
- Data does not include restoratives from whanau engagement role
- Data does not include numbers from HIP (Health Improvement Practitioner)
- Data does not include Health Centre engagement
- This data does not include staff engagement

NOTE:

- Term 1 and 2 mentoring (one to one) numbers were low. Numbers increased when third youth mentor joined wider SSS team through whanau engagement role.
- Engagement with mentoring groups is from term 1 to 4.
- Therapeutic groups include Stand Up (supports for alcohol and other drugs & addictions) and Regenr8 (supports for Domestic Violence)
- In term 2 and 3 (busiest period), clinical space was working with only x3 counsellors and school HIP.
- Social work engagement began in Term 4. Had no social work engagement prior.
- Clinical team still looking for a counsellor.

Engagement (own school data)

	2019 Agreed	2020 Agreed	2021 Agreed	2022 Agreed	2023 Agreed
At school learning is relevant and links to the real world	75%	71%	74%	70%	75%
At school learning is personalised to my needs	70%	78%	70%	71%	70%
At school I can explore new ideas	75%	70%	70%	70%	72%
Teachers make learning interesting	70%	70%	72%	72%	75%
Teachers and parents work together	70%	80%	75%	75%	78%
Teachers care about how I feel	75%	81%	80%	80%	82%
Teachers are interested in my culture or family background	67%	75%	73%	75%	81%
Students have a say in what happens at school	72%	70%	75%	70%	70%
At school people accept me for who I am	75%	75%	70%	70%	71%
I work at home to extend my learning	55%	70%	75%	65%	60%
Teachers challenge me to think more deeply	72%	70%	70%	70%	70%
Teachers encourage a positive attitude towards learning	82%	80%	80%	80%	80%
Teachers think that all students can do well	75%	79%	76%	70%	78%
I am proud of my school	82%	84%	85%	85%	85%
I am proud of who I am and where I come from	89%	87%	87%	90%	90%
The school shows pride in Maaori culture	80%	80%	82%	80%	80%
Students treat each other with respect	64%	69%	65%	65%	70%
Teachers always take action if someone is being hit or bullied	74%	71%	70%	72%	75%
Teachers treat students fairly	65%	70%	70%	75%	75%
I feel safe at school	78%	81%	80%	80%	82%

^{2019 –} Based on 50 students from each year level (250 students)

^{2020 –} Based on 50 students from each year level (250 students)

^{2021 –} Based on 50 students from each year level (250 students)

^{2022 –} Based on 50 students from each year level (250 students)

^{2023 –} Based on 50 students from each year level (250 students)

The recovery from the impact of COVID on learning and the curriculum changes we had made post 2020 lockdown all continue to be reflected in our engagement data this year. For example:

At school learning is personalised to my needs - 70% in 2019 up to 78% in 2020, back to 70% in 2021 and 70% in 2023

Teachers and parents work together - 70% in 2019 up to 80% in 2020, back to 75% in 2021 and up to 78% in 2023

Teachers care about how I feel - 75% in 2019 up to 82% in 2023

Teachers are interested in my culture or family background - 67% in 2019 up to 81% in 2023

I work at home to extend my learning - 55% in 2019 up to 70% in 2020 and 75% in 2021 but back to 60% in 2023

I am proud of who I am and where I come from – 90% again in 2023

The consistent cohort of students surveyed over the last five years is starting to show some clear results and trends and our positive challenge is how we can continue to improve the levels of engagement with our students, especially with regard to their akoranga (learning). We asked some new questions in 2021 and again in 2022 and 2023, relevant to student engagement experiences during lockdown (2021) and our Hybrid Learning Guides (2022-2023) which indicate some key areas of focus as we continue to adapt and improve online learning and engagement particularly when students are having to work from home. We are a NetSafe school and continue to provide support to students and whaanau on how to stay and feel safe online which is a much more focussed issue following the lockdowns. It is positive to see an increase of more students feeling safe online in 2022 and maintained in 2023. Our Hybrid Learning Guides had an impact in 2022 to support teachers to make learning interesting online but this has slipped back again in 2023.

New questions asked in 2021, 2022 & 2023	2018 Agreed	2019 Agreed	2020 Agreed	2021 Agreed	2022 Agreed	2023 Agreed
I am confident using online learning platforms such as Teams and Education Perfect				85%	85%	82%
I am able to stay engaged with my learning online				52%	50%	50%
Teachers make learning interesting online				60%	70%	60%
I feel safe online				60%	65%	65%

Achievement through NCEA (NZQA data)

Achievement in NCEA and UE: Manurewa High School

PR2 - Enrolment Based Cumulative Overall Results

Manurewa High School						Nati	onal		More Socioeconomic Barriers (School Equity Index Group)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2019	54.6	65.1	65.4	25.5	70.6	77.5	67.3	49.3	50.3	59.3	46.4	20.2
2020	64.1	75.8	71.5	28.8	71.8	80.1	72.1	53.4	57.6	63.6	53.3	24.1
2021	55.7	70.1	75.6	29.8	69.2	77.9	70.5	51.9	52.4	58.5	48.8	21.2
2022	49.3	65.7	63.2	21.3	64.9	74.9	68.2	50.3	48.1	53.4	44.6	19.2
2023	65.6	68.4	69.8	26.9	60.0	72.2	66.2	47.2	48.4	60.6	55.2	20.9

The impact of COVID throughout 2022 and into 2023, in addition to the year-on-year impact of the COVID disruptions of 2020 and 2021, was always going to have a significant impact on our NCEA results. From our preliminary destination data, we have again gone a long way to achieving our 'Get Qualified' goal for our leavers and the mahi is still going on with summer school, education to employment programmes and connections and tertiary course entrance support. The learning recognition credits certainly helped support our senior students to deal with the challenges COVID brought again in 2022 but was not available in 2023. We would have liked to be able to access the UEG process again as our 2021 experience proved that this is a far more meaningful way of assessing student learning. External examinations in their current format are no longer a relevant form of assessment and bear little relevance to what happens when students enter employment. All that said, we are very happy as a kura with our 2023 results. Whilst the national trend was down, we went up across the board. Some key highlights are:

- L1 up by 16.3%
- L2 up by 2.7%
- (up 19.1% from L1)
- L3 up by 6.6%
- UE up by 5.6%
- Equity Band all up
- National up @ L1 & L3
- UE Equity Gap starting to close

We feel the mahi we have been doing over the last few years with regard to curriculum design and improving teacher pedagogy as well as the focussed data tracking and termly learning area data meetings have been major factors with regard to the rise in achievement for our rangatahi.

Generated 15-Jan-2024

Achievement in NCEA and UE: Manurewa High School

PR2 - Enrolment Based Cumulative Results by Gender

		Manurewa l	High School		National Variation Variation				More Socioeconomic Barriers (School Equity Index Group)			
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Male												
2019	45.3	67.3	65.8	16.4	66.5	74.7	62.3	42.2	47.7	60.1	46.1	16.0
2020	59.9	79.0	71.5	23.8	69.6	77.8	68.5	46.8	55.9	64.1	55.2	20.6
2021	53.1	73.1	77.7	18.5	67.0	76.0	66.8	45.5	51.0	59.4	50.1	17.0
2022	41.1	69.7	62.6	15.3	63.4	73.3	65.6	44.9	47.8	55.5	46.9	16.6
2023	68.2	68.4	70.7	21.3	58.3	70.6	63.2	41.5	47.2	60.9	55.4	16.7
Female												
2019	64.0	62.9	65.1	33.7	74.9	80.2	71.9	55.8	53.0	58.4	46.6	23.6
2020	68.7	72.7	71.4	33.3	74.1	82.4	75.5	59.6	59.3	63.2	51.7	27.0
2021	58.6	66.9	73.7	40.0	71.5	79.8	74.0	57.7	53.8	57.7	47.9	24.6
2022	57.6	61.2	63.9	27.9	66.5	76.6	70.5	55.3	48.4	51.5	42.7	21.3
2023	62.3	68.5	69.0	32.3	61.9	73.8	68.9	52.4	49.7	60.3	55.0	25.0

In 2023 we have managed to reverse the gender gap with boys at Level 1 due to our continued focus on boy's achievement. The boys also had higher achievement than girls again at Level 3 and almost the same at Level 2. It should be noted our Trades Academy Construction, Education to Employment, Engineering, Logistics and P-TECH courses continue to have a very positive impact in this space. However, there is a significant gap when it comes to University Entrance but this is relevant to students chosen destinations post-secondary school with more boys going directly into employment and Trades.

Achievement in NCEA and UE: Manurewa High School

PR2 - Enrolment Based Cumulative Results by Ethnicity

	Manurewa High School			National				More Socioeconomic Barriers (School Equity Index Group)				
Academic Year	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
Asian												
2019	71.8	81.7	74.2	50.0	73.9	78.3	71.3	59.3	71.8	74.3	62.5	37.6
2020	86.2	85.7	83.1	55.4	73.1	80.0	76.5	64.1	80.5	76.5	68.9	40.6
2021	59.4	90.9	78.9	44.7	70.0	81.1	76.2	63.4	73.2	75.3	65.2	39.1
2022	75.8	68.7	75.9	46.3	65.9	76.0	73.6	61.3	66.4	68.3	63.0	38.4
2023	68.2	75.0	78.6	46.4	58.3	69.9	68.7	55.1	56.3	61.3	59.6	32.8
European												
2019	59.3	70.9	70.0	27.5	76.0	81.1	70.8	55.1	52.9	56.0	39.4	20.5
2020	72.1	77.6	75.6	41.5	75.8	83.2	74.6	59.0	58.5	59.4	44.6	25.2
2021	61.3	80.0	76.2	26.2	74.0	81.2	73.2	57.2	55.3	54.4	39.8	20.6
2022	47.9	66.7	59.6	28.8	69.7	79.4	71.6	56.0	50.6	50.6	36.0	19.0
2023	61.6	59.0	75.8	36.4	65.9	77.1	69.9	53.0	56.8	67.1	57.0	24.7
Māori												
2019	47.5	57.3	54.1	6.6	57.7	68.9	55.1	29.9	45.3	58.5	43.7	15.1
2020	54.2	73.7	60.9	18.8	60.8	71.9	60.7	34.1	52.2	61.3	52.5	21.8
2021	50.0	61.9	70.4	19.4	57.7	68.3	58.5	31.7	47.9	57.8	47.8	17.9
2022	38.4	61.4	51.8	7.2	53.9	64.1	55.7	30.9	44.7	51.8	43.5	16.4
2023	59.0	60.3	65.8	23.3	49.6	63.3	54.8	28.9	44.5	59.1	52.6	18.0
Middle Eastern/	Latin Ameri	can/Africar	1									
2019	66.7	20.0	80.0	80.0	67.5	75.5	68.3	52.0	54.1	53.2	51.6	29.7
2020	80.0	100.0	60.0	20.0	72.4	77.6	73.2	57.7	62.1	66.9	55.0	34.2
2021	71.4	81.8	83.3	66.7	68.4	78.0	70.3	56.0	66.4	58.7	48.1	33.1
2022	30.0	78.6	81.8	36.4	61.3	73.3	67.4	51.4	46.2	50.9	48.7	30.7
2023	50.0	72.7	77.8	77.8	58.3	68.6	65.5	48.6	51.1	56.3	55.1	31.6
Other Ethnicity												
2019					74.4	75.1	67.4	52.9	57.7	49.0	47.5	22.5
2020					74.6	81.0	74.3	56.9	47.5	64.3	46.0	22.2
2021					73.2	78.5	72.9	55.1	54.6	56.1	53.8	26.2
2022					65.5	77.0	66.3	53.4	37.0	47.8	33.8	15.0
2023	100.0	100.0			58.2	73.3	64.1	46.9	51.7	57.7	61.0	32.2
Pacific Peoples												
2019	52.0	62.7	64.4	17.8	61.8	71.3	60.3	30.3	52.5	63.1	55.9	20.7
2020	61.5	73.0	71.1	19.9	68.2	77.1	68.9	33.7	62.1	70.6	63.9	21.7
2021	55.4	65.4	76.6	26.8	62.3	71.5	64.9	33.0	52.3	61.0	59.9	20.6
2022	49.6	65.7	63.5	14.6	56.6	67.3	59.4	28.7	47.4	57.7	53.7	15.6
2023	64.9	69.3	67.8	19.6	49.9	63.0	58.1	27.4	42.4	54.5	54.5	15.5

It is significant to note, that whilst we are very aware the equity gap is still there for our Maaori and Pasifika rangatahi when you compare them against the results our Asian rangatahi achieved, we are ahead of the national average at Level 1, 2 and 3 for both Maaori and Pasifika and have improved achievement across the board when compared to 2022.

Merit & Excellence Endorsements

NCEA Certificate Endorsement: Manurewa High School

PR4 - Cumulative Results by Percentage

	Ma	anurewa High Sc	hool		National			Socioeconomic E ool Equity Index	
Academic	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
Year	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3	NCEA Level 1	NCEA Level 2	NCEA Level 3
Achieved with I	<u>Excellence</u>								
2019	2.5	3.0	5.7	19.9	16.7	14.8	7.0	5.4	6.7
2020	4.8	3.8	3.1	20.7	17.9	17.5	8.1	5.7	7.8
2021	6.4	8.0	3.1	21.1	17.9	17.9	8.3	6.4	6.7
2022	10.6	2.4	3.6	19.4	16.5	15.3	8.4	5.3	6.6
2023	9.9	7.4	1.9	16.8	14.7	13.7	7.6	6.2	7.3
Achieved with I	<u>Merit</u>								
2019	23.4	6.8	10.5	33.9	25.1	26.2	21.3	11.4	12.9
2020	22.1	8.8	9.2	32.3	24.9	26.3	21.3	12.6	14.7
2021	24.2	12.9	11.2	31.9	23.8	25.3	22.3	12.6	14.2
2022	21.6	8.7	8.2	31.4	24.0	25.5	20.1	12.2	12.1
2023	20.4	10.8	11.7	32.1	23.9	26.0	19.8	11.5	12.0

These results continue to highlight the challenge for us to maintain and raise the achievement levels of our students. Learner attitudes of both students and staff towards aiming for and achieving at the highest level continues to be a challenging focus as we continue to improve our data tracking, identification, and implementation of support strategies at all levels. We will continue to improve our teacher pedagogy, confidence, and capability in this space. Lifting the confidence of our students to make them believe they can achieve at the highest levels remains an ongoing key focus of our learner profile as we aim to grow happy, confident, and proud young people.

Generated 15-Jan-2024

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The literacy levels of our learners were again a key focus action for 2023, particularly with the onset of the new literacy standards. We continue to implement improvements to our junior curriculum, continuing our junior curriculum design work within and across learning areas. Collaboration with our main feeder school, Intermediate and local Primary schools continues through our Kaahui Ako o Manurewa. Following the evaluation of the effectiveness of our literacy programmes across the school, changes were introduced during 2019, including termly testing, culturally relevant text selection and level-appropriate testing. These led to an increase in the improvement levels over the 2020 year, from where the students started in term 1 to their achievement levels at the end of term 3. However, in 2021 the term 3/4 testing could not be carried out due to lockdown, so the results do not indicate any progress across the year. In 2022, there was significant progress at Y9, particularly for Maaori and smaller steps at Y10.

In 2023, the overall student performance stood at 46.2% in term 1, witnessing a notable rise to 67% by Term 3. Among Maori students, there was a substantial increase from 41.2% at the start to an impressive 70% in Term 3. Similarly, Pasifika students demonstrated significant progress, reaching 64% in Term 3 compared to their initial performance of 44.9% at the beginning of the academic year.

The improvement among male students was particularly noteworthy, showcasing a minimum 25% surge from 36.8% in Term 1 to a commendable 61% by the year's end.

eAsTTle reading results 2018 - 2023

Year 9 Level 4 and above: Goal 70% @ level 4

	2018 T1	2018 T3-4	2019 T1	2019 T3-4	2020T1	2020 T4	2021 T1	2022 T1	2022 T4	2023 T1	2023 T2	2023 T3
All	53%	62%	43%	58%	47.4%	53.2%	44.4%	52.1%	66.5%	46.2%	60.4%	67%
Maori	52%	57%	40%	57%	39.3%	43.9%	40%	55.6%	76.4%	41.2%	58.0%	<mark>70%*</mark>
Pasifika	47%	58%	39%	54%	45.7%	53.3%	41.2%	52.3%	56.4%	44.9%	56.8%	64%
Boys	48%	54%	38%	54%	37.3%	45.2%	39.8%	41.1%	55.3%	36.8%	52.5%	61%

^{*}Target achieved

Improvement through the year

	2018	2019	2020	2021	2022	2023	2023	2023
		Panui tool was introduced. Reading focus in PL.		No data – Juniors did not return to school.		Term 1 - 2	Term 2 - 3	Total % +
All	+9	+15	+5.8		+14.4%	+14.2%	+6.6%	+20.8%
Maaori	+5	+17	+4.6		+20.8%	+16.8%	+12%	+28.8%
Pasifika	+11	+15	+7.6		+4.1%	+11.9%	+7.2%	+19.1%
Boys	+6	+16	+7.9		+14.2%	+15.7%	+8.5%	+24.2%

The three tests through 2023 show how Year 9 students are improving throughout the year. If we could keep up the progress in terms 1-2, we would be close to meeting our targets for this cohort.

Year 10 Level 5 and above: Goal 30% @ level 5

	2018 T1	2018 T3	2019 T1	2019 T3	2020 T1	2020 T3	2021 T1	2022 T1	2022 T4	2023 T1*	2023 T2	2023 T3
All	17%	27%	5%	20%	11.5%	17.3%	15%	11.7%	19.7%	17.5%	13.4%	16%
Maaori	18%	31%	4%	18%	12.9%	18.4%	9.8%	9.6%	17.1%	19.4%	10.2%	17%
Pasifika	11%	18%	2%	15%	8%	14.8%	12.9%	11.7%	16.9%	12.1%	10.7%	13%
Boys	14%	21%	5%	18%	11.5%	16.7%	10.5%	10.4%	18.4%	16.3%	8.5%	17%

^{*}Please note, students had sat this test before, so their results are not reliable. When they sat a new test in term 2, their results dipped. The term 2 result is the more reliable result.

Note the shift from the start of year to the end of year and the impact of COVID in 2020 and 2021 as we were not able to test again due to lockdown. Also, note the significant shift for Maaori in 2022 at Y9. Whilst we are moving in the right direction again at Y9, Y10 remains a challenge, and we hope to see a positive improvement

in 2023 with the introduction of our school-wide writing tool and our new Y10 English course, which has an additional hour per week. In the Year 10 data analysis, we observed a diverse range of trends. Notably, there was a significant increase in the percentage of students performing above level 4 plus, while the increment for students surpassing level 5 was comparatively modest. Commencing the year with all students at 17.5%, there was a slight decline to 16% by the end of the year.

Specifically looking at demographic subgroups, the performance of Maaori students experienced a decrease from 19.4% to 17%, reflecting a notable shift. In contrast, Pasifika students demonstrated improvement, progressing from 12.1% to 13%. Moreover, the data for male students indicated positive development, with their performance rising from 16.3% to 17% by the end of the academic year.

Improvement through the year

			Covid disruption	2021 No data – Juniors did not return to school.		2023*
All	+10	+15	+5.8		+8.0%	-1.5%
Maaori	+13	+14	+5.5		+7.5%	-2.4%
Pasifika	+7	+13	+6.8		+5.2%	+0.9%
Boys	+7	+13	+5.2		+8.0%	-0.7%

Moving students from level 4 – 5 is still our challenge area. Many schools struggle with this shift. The data from 2019 with the introduction of the PANUI tool shows that big shifts are possible with targeted strategies. With so many more of our year 9 cohort at level 4 in 2023, this should be possible.

asTTle writing 2020 - 2023

Year 9 students @ level 4+	2020	2021	2022 Term 2	2022 Term 3	2023 Term 1	2023 Term 2	2023 Term 3
All students	13%	31%	44.7%	60.6%	39%	48%	53%
Maaori	7%	39%	42.3%	64.4%	33.3%	42%	46%
Pasifika	11%	34%	tbc	tbc	38.5%	50%	52%
Boys	9%	26%	34.9%	47.1%	25%	36%	38%

The anticipated benchmark of writing proficiency for ninth-grade students is set at level 4 and above. Initially, 39% of MHS students commenced the academic year at this elevated level. As the year progressed, a noteworthy advancement of approximately 14% was observed, culminating in a final percentage of 53%. Specifically, Maaori students demonstrated a positive shift from 33.3% to 46%, while Pasifika students exhibited substantial improvement, ascending from 38.5% to 52%. Remarkably, the percentage for boys also experienced positive growth, progressing from 25% to 38%.

Year 10 students	2020	2021	2022	2022	2023	2023	2023
@ level 5+			Term 2	Term 3	Term 1	Term 2	Term 3
All students	2%	15%	15.9%	21.5%	22%	29%	31%
Maaori	0%	11%	14.7%	15.2%	18%	27%	32%
Pasifika	1%	19%	tbc	tbc	24%	27%	28%
Boys	1%	13%	13.8%	18.2%	16%	26%	24%

The target benchmark for Year 10 students is anticipated to be at level 5. At the beginning of the academic year, 22% of students commenced with a proficiency level exceeding the expected level 5. As the year progressed, this percentage rose to 31%. Notably, there was a substantial improvement among Maaori students, increasing from 18% to 32%. Pasifika students also demonstrated growth, with a 4% increase from 24% to 28%. The data for male students revealed a progression from 16% to 24%.

Level 1 Literacy and Numeracy: Manurewa High School

PR 3 - Cumulative Results by Percentage

		Manure	wa High Sch	ool		National		More Socioeconomic Barriers (School Equity Index Group)			
Academic Year	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	
2019	Literacy	86.4	96.3	97.8	85.5	92.8	94.6	72.4	86.5	91.5	
2020	Literacy	84.9	95.8	98.1	85.1	92.7	94.4	74.1	86.6	91.3	
2021	Literacy	79.5	94.9	96.7	83.6	92.2	94.2	70.5	84.3	89.7	
2022	Literacy	81.1	90.7	98.7	81.6	91.2	93.9	68.1	81.4	88.7	
2023	Literacy	90.0	96.2	97.7	82.4	90.7	93.5	75.0	88.9	92.7	
2019	Numeracy	83.9	96.8	98.4	83.4	91.8	94.0	69.7	84.8	90.8	
2020	Numeracy	85.8	95.8	98.4	83.6	91.7	93.7	71.2	84.7	90.0	
2021	Numeracy	86.1	97.9	96.9	82.5	91.3	93.6	67.7	82.7	88.4	
2022	Numeracy	80.4	94.3	99.0	80.8	90.2	93.3	65.0	79.4	87.3	
2023	Numeracy	88.5	93.9	98.4	81.5	89.7	93.0	72.6	86.9	92.1	

Our Level 1 literacy and numeracy data indicates our rangatahi are continuing to make positive shifts, and we are now above the national average across the board. This is a huge testament to the mahi of our staff and the value we add based on the levels our rangatahi are at when they arrive at Year 9.

It should be noted again that we have grave concerns about the new literacy standards, their contexts and the chosen method of testing. These have been expressed to the Ministry on numerous occasions through our own school and collective school feedback. They will seriously disadvantage Maaori and Pacific learners and do nothing to improve equity and our colonial systems and structures. We find the inequities across our education system and the lack of collaboration or connection between the different parts of the Ministry quite shocking and disheartening in this day and age. We are still yet to receive any meaningful feedback or explanations and I wonder if anyone will actually read this report and respond. In my seven years as a Principal, I am yet to receive any acknowledgement or feedback on our Charter, strategic planning or Analysis of Variance. I put this same comment in last year and am still waiting for a response!

To delay the impact of the new literacy standards we have managed to achieve **83% of our Y10 cohort gaining their literacy credits in 2023**. This is an outstanding achievement largely due to the collaborative and targeted mahi of our English and Learning Support teams.

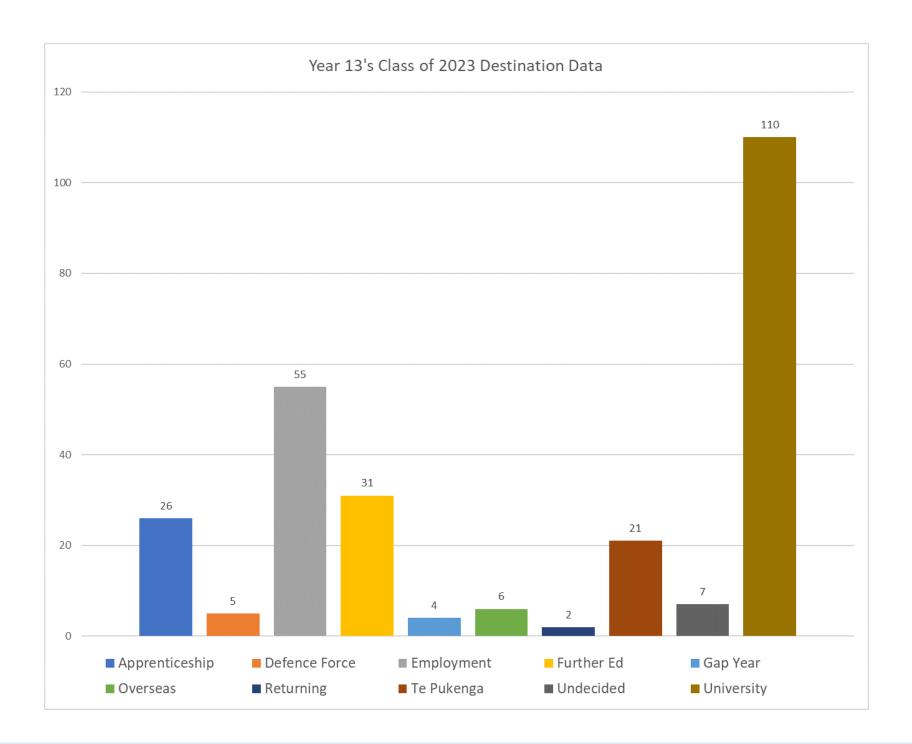
Leavers Data: Achievement (from Education Counts 2023 data not available until term 2, 2024)

	Item	2019 Actual	2020 Actual	2021 Actual	2022 Actual	
All	Level 1 or better	80.2%	83.3%	87.0%	77.0%	
	Level 2 or better	69.4%	74.9%	79.2%	64.6%	Data not yet available
	Level 3 or better	45.9%	54.3%	61.9%	41.3%	
Maaori	Level 1 or better	69.0%	72.1%	79.6%	66.3%	
	Level 2 or better	51.2%	59.5%	68.7%	52.2%	Data not yet available
	Level 3 or better	29.5%	38.7%	50.3%	27.5%	
Pasifika	Level 1 or better	79.7%	84.1%	86.4%	79.5%	
	Level 2 or better	69.5%	76.0%	77.7%	65.8%	Data not yet available
	Level 3 or better	44.7%	53.1%	60.8%	42.3%	

Our 2022 leavers achievement data shows significant decline across the board, particularly for our Maaori rangatahi and especially at L3 for Maaori and Pasifika. What you are seeing is the full impact of COVID in our community, the rising cost of living and housing crisis and the inequities for our community being clearly shown in our 2022 leavers achievement data. This data shows the significant number of students who have had to leave school to gain employment and support their whaanau. Many countries around the world pay students in low socio-economic communities from 16-18 to stay at school and continue their education so they do not have to leave to support their families. This is a positive investment in youth, their future prospects and a positive way of lifting families and communities out of poverty. In my opinion, something New Zealand needs to be doing this and this data shows why.

Destination Data

Below is the provisional destination data for our 2023 leavers. This for us is the most accurate measure of success and links directly to our key Charter focus outcome of 'aakonga taking positive steps into, through and **beyond** school'. We will continue to work with as many of those students as possible still without a positive next step at the start of 2024, however we are not funded for this mahi and have limited resources. **This is yet another area in the education system which is seriously underfunded, and we do not provide anywhere near enough transition support for our rangatahi across Aotearoa.**



Retention data from Education Counts

Percentage staying until at least 17 years of age (2023 data not available until term 2, 2024)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
All	75.5%	82.1%	88.4%	72.9%	Data not yet available
Maaori	61.2%	68.5%	80.3%	60.1%	Data not yet available
Pasifika	76.6%	83.0%	87.1%	75.5%	Data not yet available

As predicted our retention data dropped significantly across the board in 2022 for all the reasons detailed above in the commentary for the drop in our leaver's achievement data. The data again highlights the inequities in our community and that Maaori are most negatively impacted.

Planning for 2024:

Our data analysis, evaluation and reflections of 2023 still indicate that we are continuing to work in the right areas and that in 2024 we need to:

- continue to improve our learner and community engagement through our work in local curriculum design, culturally sustaining pedagogy and our Kaahui Ako achievement challenges
- continue to embed our Learner Profile, curriculum design and Va Ta Ako
- continue to frame our goals through pedagogy and curriculum design and make the links explicit
- continue to work towards clear and equitable outcomes for all our learners

Our Charter focus outcomes and strategic vision will again remain the same as we continue our journey and in 2024 we will continue to focus on embedding Te Ara o Taawhaki across the school.

Charter Focus Outcomes:

Aakonga engaged in Akoranga	Aakonga engaged in their Cultural Identities	Aakonga taking positive steps into, through and beyond school

Strategic Vision:

Commitment to Akoranga

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

2024 Goal:

To continue embedding Te Ara o Taawhaki across the school to ensure all staff and students live our learner profile and Piki atu ki te rangi. Te Ara o Taawhaki is the framework to guide our process

Staffing: It should be noted we had 20 new teaching staff in 2018, 19 new teaching staff in 2019 and 18 in 2020, 6 from overseas. With the shortage of quality teachers across Auckland we continue to feel the strain. The impact of bringing so many new staff into our school is significant based on the vital importance of positive relationships linked to learning with our students. It takes time for new staff to build those relationships and learn the culture of our school and understand the community we serve. Whilst the impact of COVID has meant slightly less movement of staff for 2021 and 2022, in 2023 it is increasing again, with some younger staff taking the opportunity to travel again and work overseas. We still had 12 new teaching staff to the school in 2021, 11 more in 2022 and a further 12 in 2023. We currently still have two teaching staff stuck overseas. In 2024 we will have 19 new staff to school and at the time of writing we still have 4 vacancies not filled.

Moving forward into the new Strategic Plan format for 2024 and 2025, these 3 themes will form the basis of our intentions:

Culturally Sustaining Curriculum and Pedagogy will cover all four aka vines of Waananga, Ako, Tangatawhenuatanga and Te Ao Matahiko.

Conscientising Hauora Practices will cover the foundation and building blocks of Hauora, our Kawa and Be the Manurewa Way.

Embedding Accountability Systems will be integrated throughout the Strategic Plan to ensure we are reviewing, reflecting and re-evaluating our processes regularly to achieve equity for all students at Manurewa High School.

Our guiding question is, 'How do we achieve equity at Manurewa High School?'

Ethnicity is so clearly defined in our data. The huge variations mean we have to look at models to turn things around for Maaori and Pasifika. We have highly skilled specialist teachers whose pedagogy and curriculum design whilst improving, does not currently best serve our Maaori and Pasifika students which means low equity. This is where Te Ara o Taawhaki is important as an indigenous framework to help us achieve equity.

Some hard questions we need to ask ourselves are:

- Why are we failing our Maaori and Pasifika students?
- Why are **we** doing better for other groups?

University Entrance (UE) is the highest academic qualification we offer as an education system. This should be part of our framing of Piki atu ki te rangi and Get Qualified after 5 years, alongside other important qualifications such as NCEA Level 3, first aid, driver's licence, pathway specific qualifications e.g. Trades, P-TECH, E2E etc.

The aspiration and Piki atu ki te rangi for all our aakonga would be to leave Manurewa High School with all options available to them in terms of qualifications.

If we make a conscious effort to improve our data and more Maaori and Pasifika students gain UE, we know we can improve all other qualifications to be transformational for our Manurewa community. The importance of this for our community includes better socio-economic outcomes, qualifications, job security and a more enriched Aotearoa.

See MHS 2024-2025 Strategic Plan for further detail.

MANUREWA HIGH SCHOOL

Strategic Plan 2024 - 2025





Manurewa High School Strategic Plan 2024 - 2025

Our Vision:

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

Our Mission:

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

Our 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.

Our Strategic Goal:

Te Ara o Taawhaki is the framework to guide our process - embedding Te Ara o Taawhaki across the school to ensure all staff and students live our learner profile and Piki atu ki te rangi. We will focus on two specific areas: Pedagogy and Curriculum Design.

Our Strategic Focus Outcomes:

Aakonga engaged in akoranga
Aakonga engaged in their Cultural Identities
Aakonga taking positive steps into, through and beyond school

Our 2024 - 2025 Strategic Plan:

Three specific intentions:

- 1. Culturally Sustaining Curriculum & Pedagogy
- 2. Conscientise Hauora Practices, schoolwide, through a Te Ara o Taawhaki lens
- 3. Embedding Accountability Systems

Our key focus question driving our mahi over the next two years is: HOW DO WE ACHIEVE EQUITY? Detailed below are the 2024 specific actions we will be doing towards achieving equity across our kura through our 2024-2025 intentions:

Manurewa High School 2024 Annual Plan					
Intention (I) 1	Actions (A) – what we will do	Measurable Outcomes (MO) – how we will measure success	National Education Learning Priorities (NELP) connection		
Culturally sustaining curriculum and pedagogy – Continue	I1 A1: continue to map our curriculum to the learner profile to inform transformational pedagogy and curriculum design	I1 A1 MO1: Establish a formal process for assessment at Year 9 and Year 10 which includes moderation and reporting of curriculum levels. I1 A1 MO2: Review and adjust Learner Profile Assessment Wheels. I1 A1 MO3: Use puuraakau methodology to gain at least one piece of feedback from whaanau on curriculum.	1 – Learners at the centre 2 – Barrier free access 3 – Quality teaching and leadership 4 – Future of learning and work		
to develop and embed a culturally sustaining curriculum and pedagogy.	I1 A2: Continue to use Te Ara o Taawhaki to explicitly strengthen teaching practice and staff capacity	I1 A2 MO1: Develop a strategy to link and embed language week content into curriculum planning within learning areas. I1 A2 MO2: To increase the number of staff in columns 4 and 5 in the Te Ara o Tino Rangatiratanga classroom observation tool. I1 A2 MO3: Continue to deliver Language Weeks Professional Learning and make more specific links to Aromihi and curriculum planning within learning areas.	 1 – Learners at the centre 2 – Barrier free access 3 – Quality teaching and leadership 4 – Future of learning and work 		

Manurewa High School 2024 Annual Plan				
Intention 2	Actions – what we will do	Measurable Outcomes – how we will measure success	National Education Learning Priorities (NELP) connection	
	I2 A1: Use aakonga puuraakau to strengthen aakonga Hauora.	 I2 A1 MO1: Puuraakau booklet shared through Whaanau Assemblies and Kaitiaki time. I2 A1 MO2: Hauora reflection completed by aakonga in Kaitiaki time during Term 1 and Term 3 (Akoranga Conferences). 	1 - Learners at the centre2 - Barrier Free Access3 - Quality teaching & leadership	
Hauora – Conscientise Hauora Practices, schoolwide, through a Te Ara o Taawhaki lens	I2 A2: Gather whaanau voice to inform future actions to support Hauora.	I2 A2 MO1: Whaanau voice is gathered in culturally appropriate ways (talanoa, puuraakau) to support aakonga Hauora. I2 A2 MO2: Puuraakau booklet of whaanau voice is created to share with whaanau / community and Hauora planning for the future.	1 - Learners at the centre	
	12 A3: Use Aromihi to strengthen staff Hauora.	I2 A3 MO1: Full Staff Professional Learning to share aakonga puuraakau. I2 A3 MO2: Hauora reflection completed by all staff each term.	1 - Learners at the centre2 - Barrier Free Access3 - Quality teaching & leadership	
	I2 A4: Bi-termly whanaungatanga and kai organised for all staff.	I2 A4 MO1: All staff given multiple opportunities throughout the year to whakawhanaungatanga with each other.	3 - Quality teaching & leadership	

Manurewa High School 2024 Annual Plan				
Intention 3	Actions – what we will do	Measurable Outcomes – how we will measure success	National Education Learning Priorities (NELP) connection	
	I3 A1: To use bespoke data that tracks and informs practice to increase Equity in NCEA outcomes.	A1 MO1: Embed Learning Area tracking programme to decrease Equity gaps in NCEA outcomes by achieving a 65% of students in each class gains 14+ credits in all Level 1-3 classes. A1 MO2: To set up and grow an NCEA individual student / and targeted cohort tracking processes within the Whaanau teams to increase NCEA Level 1-3 and UE outcomes and support the 65% pass rate in all Level 1-3 classes.	1 - Learners at the centre 2 - Barrier Free Access 3 - Quality teaching & leadership 4 — Future of learning and work	
Embed Accountability Systems (to integrate robust and multifaceted accountability systems appropriate to our	I3 A2: Tracking the growth of Critically Conscious Culturally Sustaining Pedagogy.	A2 MO1: Collecting qualitative data and feedback from Aromihi / Observation tools / Learning Area Planning / Maaia work to track progress towards the embedding of Te Ara o Taawhaki. A2 MO2: Using surveys and research to inform & track the embedding of Pacific Values Framework and Tapasa	 1 – Learners at the centre 2 – Barrier free access 3 – Quality teaching and leadership 	
community; to track, assess and enhance individual and collective performance to optimise student outcomes)	I3 A3: Tracking and using student & whaanau feedback to improve student / school outcomes and Hauora.	A3 MO1: Track qualitative data and feedback from student councils/ Akoranga conferences / hui & fono. A3 MO2: Track quantitative data and feedback from student engagement survey / whaanau online survey / BOT	1 – Learners at the centre 2 – Barrier free access 3 – Quality teaching and leadership	
	I3 A4: Continuing to develop strong relationships with Mana Whenua.	A4 MO1: At least two hui with Mana Whenua.	 1 – Learners at the centre 2 – Barrier free access 3 – Quality teaching and leadership 4 – Future of learning and work 	



Te Ara o Taawhaki - The Pathway of Taawhaki

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, Taawhaki. According to ancient tradition, Taawhaki 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 Taawhaki 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 Taawhaki 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 Taawhaki 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, whanaungatanga and akoranga.

Moving upwards there are four aka vines (as opposed to pillars) which make visual connection to Taawhaki'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, confident, and proud to have tino rangatiratanga (self-determination) and to exemplify our school vision to "Piki atu ki te rangi" (Aim High, Strive for Excellence).



Everything we do is through a Te Ara o Taawhaki lens:

We are proud to have a framework and Learner Profile through which we continue to design a local curriculum that works for our community.

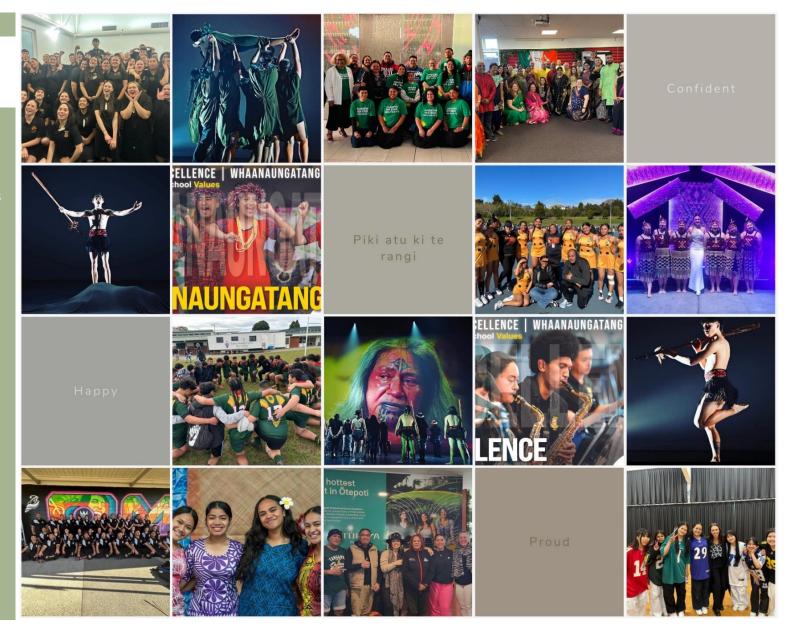
Our Learner Profile is designed to support our Charter focus outcome of 'Aakonga taking positive steps into, through and beyond school'. It gives an aspirational description of what we would like our aakonga to 'look like' when they leave school and transition into further study, training and/or employment.

To support a depth of understanding of our Learner Profile, aakonga engage in our Kaitiaki, AkoConnect, Roopu Connect, Mentoring and Waananga programmes, whereby multi-literacies, skills and competencies are explicitly learnt and discovered through a ubiquitous, dynamic, co-dependent and co-lead learning programme. These learning programmes are often project based within our school and community and acknowledge that learning takes place anytime, any space, any place and with anyone.

Our core business will always be akoranga (learning) which is celebrated throughout the school. Akoranga that is ubiquitous, dynamic, co-dependent and co-lead by our entire school community. Akoranga that takes place anytime, any space, any place and with anyone. Manurewa High School continues to represent a community of happy, confident and proud people of all ages and backgrounds.

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 Manaakitanga 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



Aotearoa Focus Outcomes: 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 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 aakonga.

The NELP four key objectives for Secondary Schools are:

- 1. Learners at the centre
- 2. Barrier-free access
- 3. Quality teaching and leadership
- 4. Future of learning and work

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 2024 intentions and actions detailed above. They are also reflected in our three Kaahui Ako Achievement Challenges as detailed below:

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

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

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

In addition, we have mapped all the programmes, initiatives and actions across our kura against the NELPS as detailed below:

LEARNERS AT THE CENTRE

Learners with their whaanau are at the centre of education

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Ensure Places of Learning are safe, inclusive, and free from racism, discrimination and bullying



Have high aspirations for every earner/aakonga, and support these by partnering with their whaanau and communities to design and deliver education that responds to their needs, and sustains their identities, languages, and cultures

Actions for schools and kura	Manurewa High School Actions	Actions for schools and kura	Manurewa High School Actions
Ask learners/aakonga, whaanau and staff about their experience of racism, discrimination, and bullying, and use that information to reduce these behaviours	 Cultural indicators – learner profile, social activists, Ako Connect, cultural identity groups Student Councils We provide safe identity spaces in a range of areas e.g. Ako Connect, Maara, Makerspace, Polyrealms 	Partner with family and whaanau to equip every learner/aakonga to build and realise their aspirations	 Akoranga Conferences Prizegiving Talanoa Community work/programmes Puurakau Language weeks – community driven PL for staff Weekly whaanau comms Mana Whenua Staff Position
Have processes in place to promptly address and resolve any complaints or concerns about racism, discrimination and bullying Create a safe and inclusive culture where diversity is valued and all learners/aakonga and staff, including those who identify as LGBTQIA+, are disabled, have learning support needs, are neurodiverse, or from diverse ethnic communities, feel they belong	 School policies and practices 'Be the Manurewa Way' PB4L Restorative practices Student Support Services Student councils PB4L LSC's Localised curriculum 	Help staff to build their awareness of bias and low expectations, and of how these impact learners/aakonga, staff and whaanau Identify and respond to learner/aakonga strengths, progress, and needs, and learner/aakonga and whaanau aspirations	 PL Relationship with mana whenua Aromihi Rongahia te hau observations IEP's Waananga Ako Connect Akoranga conferences Get Qualified Design curriculum choice Student agency Student passports Maara Makerspace

Actions for schools and kura	Manurewa High School Actions	Actions for schools and kura	Manurewa High School Actions
		Build relationships with Māori, involve them in decision making, and partner with them to support rangatiratanga, and Māori educational success as Māori	 Mana Whenua role Maaori whaanau 2 Maaori SLT Connections with Manurewa Marae
		Collaborate with Māori communities to invest in, develop and deliver Māorimedium learning	 Mana whenua relationships Maaori whaanau 2 Maaori SLT members Connections with Manurewa Marae Year 9 compulsory Te Reo Maaori Heritage language / literacies programme at Year 11

BARRIER FREE ACCESS

Great education opportunities and outcomes are within reach for every learner

(3)

Reduce barriers to education for all, including for Māori and Pacific learners/aakonga, disabled learners/aakonga and those with learning support needs



Ensure every learner/aakonga gains sound foundation skills, including language, literacy, and numeracy

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Actions for schools and kura	Manurewa High School Actions	Actions for schools and kura	Manurewa High School Actions
Work with whaanau and Pacific families to identify and understand barriers that may prevent learners/aakonga from accessing, participating, or remaining engaged in schooling, and work to address them	 Polycamp Talanoa Te ara tokai Kaahui Ako AC2 Transition Akoranga conferences SENCO Data Waananga 	Ensure all learners/aakonga have ongoing opportunities to develop key capabilities, including communication, problem solving, critical thinking and interpersonal skills	 Language weeks Learner profile Y11 language and literacies Poly realms
Ensure disabled learners/aakonga and staff, those with learning support needs, gifted learners/ aakonga, and neurodiverse learners/aakonga are safe and included in their school or kura, their needs are supported, and that learning support programmes are robust and effective	 LSC's SENCO Teacher Aides LS Hub Learning support classes IEP's ELL Reframe gifted student councils Waananga 	Identify learners/aakonga who are not making sufficient progress in key foundation skills, and adjust learning opportunities, teaching approaches and supports, including seeking additional support from specialists	 Te ara hau Ako Connect Learning support Mentoring Rooupu Connect Student passports Partners to MIT Unrealised potential student programme
Where possible, reduce non-fee costs, including costs associated with BYOD2 policies, and take advantage of policies to reduce financial dependence on families and whaanau	 BYOD Loan devices Free wi-fi to whaanau External partnerships e.g. Skinnyjump free wifi Take MOE donation in lieu of parent donations School lunches 	Value the heritage languages spoken by Pacific learners/ aakonga, and provide opportunities to use and to build on them	 Level 1 languages and literacies Community programmes Languages growth Language weeks Pasifika council / studies Poly realms

QUALITY TEACHING AND LEADERSHIP

Quality teaching and leadership make the difference for learners and their whaanau

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Meaningfully incorporate te reo Māori and tikanga Māori into the everyday life of the place of learning

(6)

Develop staff to strengthen teaching, leadership, and learner support capability across the education workforce

everyday life of the place of learning		capability across the education workforce	
Actions for schools and kura Seek advice from Māori on how best to include tikanga Māori in values, practices and organisational culture	Mana whenua role and representation on the Board Manurewa Marae 2 Maaori SLT members Relationship with mana whenua	Actions for schools and kura Identify gaps in teaching capability and invest in opportunities for teachers/ kaiako and staff to strengthen teaching, leadership and learning support	Manurewa High School Actions PL – 2022-2023 Te Hurihanganui and Anne Milne, ongoing with Maaia Rongohia te hau e-learning PL Pasifika leadership PRT's programme DPI's LPI's
Use development opportunities for teachers/kaiako and leaders to build their teaching capability, knowledge and skills in te reo Māori and tikanga Māori	 Pepeha framework Karakia School bell Haka waiata PL – Maaia Aspirations 	Develop teacher/kaiako confidence and competence to teach diverse learners/aakonga with varying needs, and to appropriately modify teaching approaches	 Curriculum data Aromihi Learning support PL PL – Maia etc.
Talk with learners/aakonga and staff about why correct pronunciation of te reo Māori is important, and provide them with opportunities to learn and practice without judgement	 Pepeha framework Karakia School bell Haka waiata Normalising Te reo via emails PL Language weeks Using whakatauki Te Ara o Tawhaki 	Expect and support teachers/ kaiako to build their understanding of learners'/ aakonga contexts, including languages spoken at home, histories, stories and cultural values, to provide culturally responsive teaching	 Language weeks and language week PL Kaitiaki Enrolment form WEAP profile Localised curriculum Identity groups Akoranga conferences Tikanga/Kawa

FUTURE OF LEARNING AND WORK

Learning that is relevant to the lives of New Zealanders today and throughout their lives



Collaborate with industries and employers to ensure learners/aakonga have the skills, knowledge, and pathways to succeed in work

Actions for schools and kura	Manurewa High School Actions
Support learners/aakonga to see the connection between what they're learning and the world of work	 Pathways Trades Academy Business Academy & Business Partnerships Education to Employment Programmes Donald Pearson Farm P-TECH Waananga High Performance through Sport Health Science Academy Young Enterprise programme Makerspace Maara Ara Education Charitable Trust Auckland Airport Programmes
Break down ethnic, gender and socioeconomic stereotypes around education and career pathways, including for girls and young women Collaborate with industries, employers and tertiary education providers to plan for successful transitions to enable all learners/aakonga to succeed in	 Women in Trades Women in Sport Health Science Academy Digi wahine P-TECH programme Te Ara Hau wahine programme All of the above
education	

Glossary of terms:

Aakonga – Student, pupil, learners

Ako Connect – Student Hauora programme

Akoranga – Learning

Aromihi - Appraisal

Conscientise - to educate (a person) about an issue or idea

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

Kawa – the behaviours expected for everyone at our school

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

Kura – a school

Maaia - https://www.maiacentre.org/for-schools

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

Pedagogy - the method of how teachers teach, in theory and in practice

Personify – attribute human qualities to something

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

Poowhiri – Maaori welcoming ceremony

Puurakau - storytelling

Talanoa - storytelling

Tangata Tiriti - the people of the Treaty

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

Te Ara o Taawhaki - 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

Transformational - in the context of our Charter, the word "transformational" draws from Critical Theory and Kaupapa Maaori Theory. "Transformational" asserts the importance of using transformative strategies such as Critically Conscious Culturally Sustaining Pedagogy and including Matauranga Maaori and other Indigenous Knowledge systems equally within local curriculum planning. It also asserts the necessary emphasis and accountability measures for access, participation, and success of Maaori, Pasifika and all Indigenous students at Manurewa High School (Smith, 2003).

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

Whanaungatanga – close connection between people

Abbreviations:

DPI – Digital Pedagogy Innovator

ELL – English Language Learning

IEP – Individual Education Plan

LPI – Literacy Pedagogy Innovator

LS – Learning Support

LSC – Learning Support Coordinator

MOE – Ministry of Education

NELPS – National Education and Learning Priorities

PB4L – Positive Behaviour for Learning

PL – Professional Learning

P-TECH – Pathways to technology employment programme

SENCO – Special Educational Needs Coordinator

SLT – Senior Leadership Team

Relevant Data:

How we measure our commitment to Akoranga:

	AREA Data	Learner Engagement Surveys	Destination Data	
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Manurewa High School

KiwiSport Funding

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

In 2023, the school received total KiwiSport funding of \$45,679.38 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.



Manurewa High School

Good Employer Assurance

As a good employer, Manurewa High School operates an employment policy that contains provisions that are necessary for the fair and proper treatment of employees in all aspects of their employment including:

- Follow Health and Safety procedures and monitor staff wellbeing.
- Abide by the Equal Employment Opportunities requirements.
- Opportunities to explore further professional development.
- Recognition of ethnic and cultural needs and differences.