

# MANUREWA SOUTH SCHOOL

## ANNUAL REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2019

#### School Directory

**Ministry Number:** 1355

**Principal:** Tone Kolose

**School Address:** 33 Tawa Cres, Manurewa, Auckland

**School Postal Address:** 33 Tawa Cres, Manurewa, Auckland

**School Phone:** 09-266-8341

**School Email:** [tonek@manurewasouth.school.nz](mailto:tonek@manurewasouth.school.nz)

#### Members of the Board of Trustees

Name	Position	How Position Gained	Term Expires
Terri Martin	Chair Person	Elected 2019	June 2022
Tone Kolose	Principal		
Kevin Gallagher	Parent Rep	Elected 2019	June 2022
Tina Thompson	Parent Rep	Elected 2019	June 2022
Gaynor Falconer	Parent Rep	Elected 2019	June 2022
Christine Tomlin	Parent Rep	Elected 2019	June 2022
Percilla Heteraka	Staff Rep	Elected 2019	June 2022
Alisher Kaumavae	Parent Rep	Co-opted 2019	June 2022

**Accountant / Service Provider:** Gail Bond - Money Monitors

# MANUREWA SOUTH SCHOOL

Annual Report - For the year ended 31 December 2019

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# Manurewa South School

## Statement of Responsibility

For the year ended 31 December 2019

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

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

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

Kevin Gallagher  
Full Name of Board Chairperson

  
Signature of Board Chairperson

31/5/20  
Date:

TONE KOLOSE  
Full Name of Principal

  
Signature of Principal

31 MAY 2020  
Date:

**Manurewa South School**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Revenue</b>				
Government Grants	2	3,255,862	2,530,671	3,068,894
Locally Raised Funds	3	119,074	162,500	225,102
Interest Earned		5,844	8,000	7,724
		<u>3,380,780</u>	<u>2,701,171</u>	<u>3,301,720</u>
<b>Expenses</b>				
Locally Raised Funds	3	76,188	108,000	109,021
Learning Resources	4	2,370,354	1,712,692	2,110,320
Administration	5	126,412	153,500	144,572
Property	6	862,878	602,756	806,379
Depreciation	7	57,289	65,000	37,235
		<u>3,493,121</u>	<u>2,641,948</u>	<u>3,207,527</u>
<b>Net Surplus</b>		(112,342)	59,223	94,193
Other Comprehensive Revenue and Expenses		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<u>(112,342)</u>	<u>59,223</u>	<u>94,193</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

**Manurewa South School**  
**Statement of Changes In Net Assets/Equity**

For the year ended 31 December 2019

	Actual 2019 \$	Budget (Unaudited) 2019 \$	Actual 2018 \$
<b>Balance at 1 January</b>	<u>524,731</u>	<u>524,731</u>	<u>430,537</u>
Total comprehensive revenue and expense for the year	(112,342)	59,223	94,194
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	-	-	-
<b>Equity at 31 December</b>	<u>412,389</u>	<u>583,954</u>	<u>524,731</u>
Retained Earnings	403,455	583,954	524,731
Reserves	-	-	-
<b>Equity at 31 December</b>	<u>403,455</u>	<u>583,954</u>	<u>524,731</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

# Manurewa South School Statement of Financial Position

As at 31 December 2019

	Notes	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	192,475	127,275	90,052
Accounts Receivable	9	136,551	118,981	118,981
GST Receivable		14,092	9,043	9,043
Inventories	10	9,362	6,797	6,797
Investments	11	10,903	210,618	310,618
		<u>363,383</u>	<u>472,714</u>	<u>535,491</u>
<b>Current Liabilities</b>				
Accounts Payable	13	179,808	156,692	156,692
Provision for Cyclical Maintenance	14	68,750	68,000	68,000
Finance Lease Liability - Current Portion	15	6,862	6,589	6,589
Funds held for Capital Works Projects	16	-	-	-
		<u>255,419</u>	<u>231,281</u>	<u>231,281</u>
<b>Working Capital Surplus</b>		107,964	241,433	304,210
<b>Non-current Assets</b>				
Property, Plant and Equipment	12	342,430	382,871	260,871
		<u>342,430</u>	<u>382,871</u>	<u>260,871</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	21,150	19,475	19,475
Finance Lease Liability	15	16,853	20,874	20,874
		<u>38,003</u>	<u>40,349</u>	<u>40,349</u>
<b>Net Assets</b>		<u>412,390</u>	<u>583,955</u>	<u>524,731</u>
<b>Equity</b>		<u>412,389</u>	<u>583,954</u>	<u>524,731</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

**Manurewa South School**  
**Statement of Cash Flows**  
For the year ended 31 December 2019

		2019	2019	2018
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
<b>Cash flows from Operating Activities</b>				
Government Grants		855,803	865,860	894,814
Locally Raised Funds		119,278	160,135	222,737
Goods and Services Tax (net)		(5,048)	422	6,508
Payments to Employees		(550,361)	(419,922)	(444,859)
Payments to Suppliers		(482,156)	(124,766)	(493,301)
Interest Received		7,788	6,056	5,780
<b>Net cash from / (to) the Operating Activities</b>		<b>(54,696)</b>	<b>487,784</b>	<b>191,680</b>
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(135,410)	(224,173)	(69,955)
Sale/(Purchase) of Investments		299,715	(210,618)	(300,400)
<b>Net cash from / (to) the Investing Activities</b>		<b>164,305</b>	<b>(434,791)</b>	<b>(370,355)</b>
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	-
Finance Lease Payments		(7,186)	(6,049)	(4,077)
Painting contract payments		-	(12,410)	-
Funds Administered on Behalf of Third Parties		-	(6,311)	(2,420)
<b>Net cash from Financing Activities</b>		<b>(7,186)</b>	<b>(24,770)</b>	<b>(6,497)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>102,423</b>	<b>28,223</b>	<b>(185,172)</b>
Cash and cash equivalents at the beginning of the year	8	90,052	99,052	275,224
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>192,475</b>	<b>127,275</b>	<b>90,052</b>

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

# Manurewa South School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2019

#### a) Reporting Entity

Manurewa South School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

#### b) Basis of Preparation

##### *Reporting Period*

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

##### *Basis of Preparation*

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

##### *Financial Reporting Standards Applied*

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

##### *Standard early adopted*

In line with the Financial Statements of the Government, the School has elected to early adopt PBE IRFS 9 Financial Instruments. PBE IRFS 9 replaces PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Information about the adoption of PBE IRFS 9 is provided in Note 24.

##### *PBE Accounting Standards Reduced Disclosure Regime*

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

##### *Measurement Base*

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

##### *Presentation Currency*

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

##### *Specific Accounting Policies*

The accounting policies used in the preparation of these financial statements are set out below.

##### *Critical Accounting Estimates And Assumptions*

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

#### *Useful lives of property, plant and equipment*

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

#### **Critical Judgements In applying accounting policies**

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

##### *Classification of leases*

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

##### *Recognition of grants*

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

#### **c) Revenue Recognition**

##### **Government Grants**

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

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

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

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

##### **Other Grants**

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

##### **Donations, Gifts and Bequests**

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

##### **Interest Revenue**

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

#### **d) Use of Land and Buildings Expense**

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

#### **e) Operating Lease Payments**

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

#### **f) Finance Lease Payments**

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

#### **g) Cash and Cash Equivalents**

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

#### **h) Accounts Receivable**

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

#### ***Prior Year Policy***

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

#### **i) Inventories**

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

#### **j) Investments**

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

#### ***Prior Year Policy***

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

*Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the Group at fair value plus transaction costs. At balance date the Group has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Consolidated Statement of Comprehensive Revenue and Expense.*

*After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the Group may incur on sale or other disposal.*

#### **k) Property, Plant and Equipment**

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

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

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

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

Gains and losses on disposals (*i.e.* sold or given away) are determined by comparing the proceeds received with the carrying amounts (*i.e.* the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the 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 of not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

#### **Depreciation**

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

The estimated useful lives of the assets are:

Building improvements – Crown	10-40 years
Furniture and equipment	4-10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

#### **l) Accounts Payable**

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

#### **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, annual leave earned to but not yet taken at balance date.

#### **n) Provision for Cyclical Maintenance**

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

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

#### **o) Financial Assets and Liabilities**

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

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

**p) Goods and Services Tax (GST)**

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

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

Commitments and contingencies are disclosed exclusive of GST.

**q) Budget Figures**

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

## 2. Government Grants

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operational grants	777,761	819,286	781,653
Teachers' salaries grants	1,785,733	1,218,760	1,626,510
Use of Land and Buildings grants	609,149	431,625	589,349
Other MoE Grants	83,218	61,000	71,382
	<u>3,255,862</u>	<u>2,530,671</u>	<u>3,068,894</u>

## 3. Locally Raised Funds

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
<b>Revenue</b>			
Donations	6,919	29,000	85,542
Fundraising	33,521	30,000	40,199
Trading	52,741	50,000	51,099
Activities	25,893	53,500	48,261
	<u>119,074</u>	<u>162,500</u>	<u>225,102</u>
<b>Expenses</b>			
Activities	19,362	55,000	40,745
Trading	31,530	27,000	34,768
Fundraising (costs of raising funds)	25,297	26,000	33,508
	<u>76,188</u>	<u>108,000</u>	<u>109,021</u>
<i>Surplus for the year Locally raised funds</i>	<u>42,885</u>	<u>54,500</u>	<u>116,081</u>

## 4. Learning Resources

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	79,881	84,500	85,628
Information and communication technology	21,705	25,000	27,619
Extra-curricular activities	4,419	3,000	2,682
Library resources	671	1,100	677
Employee benefits - salaries	2,237,816	1,571,592	1,972,317
Staff development	25,862	27,500	21,388
	<u>2,370,354</u>	<u>1,712,692</u>	<u>2,110,320</u>

**5. Administration**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	8,009	6,000	7,349
Board of Trustees Fees	3,535	3,000	2,675
Board of Trustees Expenses	7,212	11,100	3,400
Communication	4,533	6,000	4,520
Consumables	12,613	20,750	16,833
Other	20,644	27,150	20,481
Employee Benefits - Salaries	50,004	59,500	69,806
Insurance	6,362	6,500	6,009
Service Providers, Contractors and Consultancy	13,500	13,500	13,500
	<u>126,412</u>	<u>153,500</u>	<u>144,572</u>

**6. Property**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	68,061	57,250	55,935
Cyclical Maintenance Provision	22,057	15,000	3,177
Grounds	22,779	12,500	14,683
Heat, Light and Water	42,240	24,383	44,433
Repairs and Maintenance	49,757	21,998	53,038
Use of Land and Buildings	609,149	431,625	589,349
Security	8,408	10,000	10,406
Employee Benefits - Salaries	40,428	30,000	35,357
	<u>862,878</u>	<u>602,756</u>	<u>806,379</u>

The use of land and buildings figure represents 8% 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. Depreciation of Property, Plant and Equipment**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements - Crown	4,742	10,000	4,742
Furniture and Equipment	20,352	20,000	12,046
Information and Communication Technology	19,445	20,000	12,335
Leased Equipment	10,834	10,000	6,340
Library Resources	1,915	5,000	1,772
	<u>57,289</u>	<u>65,000</u>	<u>37,235</u>

**8. Cash and Cash Equivalents**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	800	800	800
Bank Current Account	191,675	126,475	89,252
Short-term Bank Deposits	-	-	-
Net cash and cash equivalents and bank overdraft for Cash Flow Statement	192,475	127,275	90,052

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

**9. Accounts Receivable**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	2,365	2,365
Banking Staff underuse from the Ministry of Education	19,603	14,426	14,426
Receivables from the Ministry of Education	2,160	-	-
Interest Receivable	-	1,944	1,944
Teacher Salaries Grant Receivable	114,788	100,246	100,246
	136,551	118,981	118,981
Receivables from Exchange Transactions	-	-	4,309
Receivables from Non-Exchange Transactions	136,551	118,981	114,672
	136,551	118,981	118,981

**10. Inventories**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,742	1,358	1,358
School Uniforms	7,620	5,439	5,439
	9,362	6,797	6,797

**11. Investments**

The School's investment activities are classified as follows:

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Current Asset			
Short-term Bank Deposits	10,903	210,618	310,618

The carrying value of long term deposits longer than 12 months approximates their fair value at 31 December 2019.

## 12. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2019	\$	\$	\$	\$	\$	\$
Building Improvements	98,387	-	-	-	(4,742)	93,644
Furniture and Equipment	52,949	126,688	-	-	(20,352)	159,285
Information and Communication	71,913	5,806	-	-	(19,445)	58,274
Leased Equipment	25,215	3,438	-	-	(10,834)	17,818
Library Resources	12,407	2,916	-	-	(1,915)	13,408
<b>Balance at 31 December 2019</b>	<b>260,871</b>	<b>138,848</b>	<b>-</b>	<b>-</b>	<b>(57,289)</b>	<b>342,430</b>

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2019	\$	\$	\$
Building Improvements	203,496	(109,852)	93,644
Furniture and Equipment	788,803	(629,517)	159,285
Information and Communication	461,275	(403,001)	58,274
Leased Equipment	36,950	(19,131)	17,818
Library Resources	47,364	(33,957)	13,408
<b>Balance at 31 December 2019</b>	<b>1,537,888</b>	<b>(1,195,458)</b>	<b>342,430</b>

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2018	\$	\$	\$	\$	\$	\$
Building Improvements	103,129	-	-	-	(4,742)	98,387
Furniture and Equipment	41,185	22,907	-	-	(12,046)	52,046
Information and Communication	40,080	44,797	-	-	(12,335)	72,542
Leased Assets	3,414	28,417	-	-	(6,340)	25,491
Library Resources	11,927	2,720	(469)	-	(1,772)	12,406
<b>Balance at 31 December 2018</b>	<b>199,734</b>	<b>98,841</b>	<b>(469)</b>	<b>-</b>	<b>(37,235)</b>	<b>260,871</b>

### Accumulated Depreciation

	Cost or Valuation	Accumulated Depreciation	Net Book Value
2018	\$	\$	\$
Building Improvements	203,496	(105,110)	98,387
Furniture and Equipment	662,114	(609,165)	52,949
Information and Communication Technology	455,469	(383,555)	71,914
Leased Equipment	33,512	(8,297)	25,215
Library Resources	44,449	(32,041)	12,406
<b>Balance at 31 December 2018</b>	<b>1,399,040</b>	<b>(1,138,169)</b>	<b>260,871</b>

**13. Accounts Payable**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	44,619	28,373	28,373
Accruals	5,838	5,663	5,663
Employee Entitlements - salaries	114,788	100,246	100,246
Employee Entitlements - leave accrual	14,563	22,410	22,410
	<u>179,808</u>	<u>156,692</u>	<u>156,692</u>
Payables for Exchange Transactions	179,808	156,692	156,692
	<u>179,808</u>	<u>156,692</u>	<u>156,692</u>

**14. Provision for Cyclical Maintenance**

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	87,475	87,475	84,420
Increase to the Provision During the Year	2,425	-	-
Adjustment to the Provision	-	-	3,055
Use of the Provision During the Year	-	-	-
Provision at the End of the Year	<u>89,900</u>	<u>87,475</u>	<u>87,475</u>
Cyclical Maintenance - Current	68,750	68,000	68,000
Cyclical Maintenance - Term	21,150	19,475	19,475
	<u>89,900</u>	<u>87,475</u>	<u>87,475</u>

**15. Finance Lease Liability**

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

	2019	2019	2018
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	6,862	6,589	6,589
Later than One Year and no Later than Five Years	16,853	20,874	20,874
Later than Five Years	-	-	-
	<u>23,715</u>	<u>27,463</u>	<u>27,463</u>

## 16. Funds Held for Capital Works Projects

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

	2019	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Roof Project	<i>completed</i>	-	165,913	(193,480)	27,567	(0)
Carpet & Vinyl	<i>In progress</i>	-	-	2,160	-	2,160
<b>Totals</b>		<b>-</b>	<b>165,913</b>	<b>(191,320)</b>	<b>27,567</b>	<b>2,160</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education

-

Funds Due from the Ministry of Education

2,160

2,160

	2018	Opening Balances \$	Receipts from MoE \$	Payments \$	BOT Contribution/ (Write-off to R&M)	Closing Balances \$
Power Upgrade	<i>completed</i>	1,774	-	(1,774)	-	-
Classrm/Lib Upgrade	<i>completed</i>	646	-	(858)	212	-
Technology Block	<i>completed</i>	(29,096)	-	-	29,096	-
Heat Pumps	<i>completed</i>	-	27,081	(27,986)	905	-
<b>Totals</b>		<b>(26,676)</b>	<b>27,081</b>	<b>(30,618)</b>	<b>30,213</b>	<b>-</b>

## 17. Related Party Transactions

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

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

The following transactions were conducted at arms length during the year:

Deanne Gallagher is employed by the School as a Student Aide. She is the wife of Kevin Gallagher who is on the Board of Trustees. Her salary was in the band of \$50,000 to \$55,000 (2018: \$50,000 to \$55,000)

Vanessa Kolose is employed by the School as a teacher. She is the wife of the school Principal. Her salary band for the year was between \$60,000 to \$65,000 (2018: \$55,000 to \$60,000)

## 18. Remuneration

### Key management personnel compensation

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

	2019 Actual \$	2018 Actual \$
<i>Board Members</i>		
Remuneration	3,535	2,675
Full-time equivalent members	0.46	0.46
<i>Leadership Team</i>		
Remuneration	310,233	320,122
Full-time equivalent members	3.00	3.00
Total key management personnel remuneration	313,768	322,797
Total full-time equivalent personnel	3.46	3.46

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

### Principal

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

	2019 Actual \$000	2018 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140-150	140-150
Benefits and Other Emoluments	0-5	0-5
Termination Benefits	-	-

### Other Employees

There were no employees with remuneration greater than \$100,000. (2018:none)

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

## 19. Contingencies

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

### Holidays Act Compliance - schools payroll

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

The Ministry has commenced a review of the schools sector payroll to ensure compliance with the Holidays Act 2003. The initial phase of this review has identified areas of non-compliance, however the potential impact on any specific school or individual and any associated historical liability will not be known until further detailed analysis has been completed.

To the extent that any obligation cannot reasonable be quantified at 31 December 2018, a contingent liability for the school may exist.

## 20. Commitments

### (a) Capital Commitments

As at 31 December 2019 the Board has not entered into any contracts.

(Capital commitments at 31 December 2018: nil)

### (b) Operating Commitments

As at 31 December 2019 the Board has not entered into any contracts.

(Capital commitments at 31 December 2018: nil)

## 21. Managing Capital

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

## 22. Financial Instruments

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

### Loans and receivables

	2019 Actual \$	2019 Budget (Unaudited) \$	2018 Actual \$
Cash and Cash Equivalents	192,475	127,275	90,052
Receivables	136,551	118,981	118,981
Investments - Term Deposits	10,903	210,618	310,618
Total Cash and Receivables	<u>339,929</u>	<u>456,874</u>	<u>519,651</u>

### Financial liabilities measured at amortised cost

Payables	179,808	156,692	156,692
Finance Leases	23,715	27,463	27,463
Total Financial Liabilities Measured at Amortised Cost	<u>203,522</u>	<u>184,155</u>	<u>184,155</u>

### 23. Events After Balance Date

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

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

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

There were no other significant events after that that impacts these financial statements.

### 24. Adoption of PBE IFRS 9 Financial Instruments

In accordance with the transitional provisions of PBE IFRS 9, the school has elected not to restate the information for previous years to comply with PBE IFRS 9. Adjustments arising from the adoption of PBE IFRS 8 are recognised in opening equity at 1 January 2019. Accounting policies have been updated to comply with PBE IFRS 9. The main updates are:

Note 9 Receivables: This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying an expected credit loss model.

Note 11 Investments:

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

**MANUREWA SOUTH SCHOOL 2019 ANALYSIS OF VARIANCE / SELF REVIEW**

Target	Outcome	Analysis	Evaluation
<p><b>Reading</b></p> <p>All Maori students assessed 'below' or 'well below' the National Curriculum Level in Reading at the end of 2019 (56/198) students assessed will progress in Reading supported by school-wide focus in Literacy.</p>	<p>9% of Maori students (17/198) continue to achieve '<b>well below</b>' in Reading.</p> <p>20% of Maori students (39/198) continue to achieve '<b>below</b>' in Reading.</p> <p>43% of Maori students (56/198) are achieving '<b>above</b>' in Reading.</p> <p>28% of Maori students (86/198) are achieving '<b>well above</b>' in Reading.</p>	<p>Teachers were specifically focussing on decoding.</p> <p>Teacher's pedagogy of reading needed to be improved.</p> <p>Teachers need to be more explicit when teaching vocabulary.</p> <p>Teachers need to expose students to a variety of reading comprehension strategies.</p> <p>School needs to purchase more reading resources eg: readers from levels 12 to 22. Teachers were specifically focussing on decoding.</p> <p>Teacher's pedagogy of reading needed to be improved.</p> <p>Teachers need to be more explicit when teaching vocabulary (oral language)</p> <p>Teachers need to expose students to a variety of reading comprehension strategies.</p> <p>All Junior teachers to attend phonics PLD – Yolanda Soryl Phonics Programme</p> <p>School needs to purchase more reading resources eg: readers from levels 10 to 22.</p>	<p>Continue ongoing analysis of data and from 2019 to inform teaching.</p> <p>All teachers develop a shared understanding of what students are expected to achieve as developing readers.</p> <p>What are the main approaches to the teaching of reading and how to implement these approaches effectively across the school.</p> <p>Improve student achievement in reading by developing enthusiastic, independent readers who can both make sense of the texts (decoding) and think critically about the texts across all learning areas.</p> <p>Teachers to conduct a teacher inquiry into their practice around reading including the selection and monitoring of target students. This will form the basis of staff appraisals through coaching and frequent review.</p> <p>More explicit vocabulary teaching and vocabulary enrichment activities.</p> <p>Continue the Yolanda Soryl Phonics Programme throughout Junior School and Implement through the Middle School</p> <p>Look to apply for MOE PLD hours to reading/writing links for 2020.</p>

**Outcomes:**

- STAR/PAT & easTTle testing carried out mid and end of year in Reading Comprehension, writing and maths. Staff upskilled in using the NZCER online site to assist in the collation and analysis of this data to inform teaching.
- Written Language moderation school wide consistency improved by Jude Parkes (Vision Learning) working with Team Leaders to implement cross checking systems and to review samples schoolwide to ensure consistency across teams.
- Quick60 resources were purchased to follow on from Set 1. This was implemented by the teacher aides in small group withdrawal lessons for identified students in Years 2-4 who were needing additional Learning Support.
- The Junior school has been upskilling in the use of decodable texts to improve their literacy programme - they will continue to explore this in 2020.
- Teams have used their literacy budgets to provide quality reading activities and learning material including Sunshine Classics - an app that supports the students learning in Reading. Teams will be allocated a new budget for the 2020 school year to use to support the learning needs of their students in their teams.
- The storage system for readers is complete and the staff are finding it a lot easier to find and process reading books for their groups. Books are in alphabetical order and colour coded by level with the ability to easily add new material.
- Parent Education - New enrolment parent meetings with New Entrant Lead Teacher – Jackie Yates Team Leader of the Junior school ran parent meetings termly to share SEA data with parents and give them the resources they need to support their child at home.
- Students have partnered with the local libraries to engage with their learning programmes and outreach delivery programmes.
- Teacher aides have been provided literacy supported through PLD provided from the RTLB cluster. This is to support our low-level learners.

Target	Outcome	Analysis	Evaluation
<p><b>Writing</b></p> <p>All Maori students assessed 'below' or 'well below' the National Curriculum Level in Writing at the end of 2019 (107 of 198) students assessed will progress in Writing supported by school-wide PD in Writing.</p>	<p>15% of Maori students (30/198) continue to achieve '<b>well below</b>' in Writing.</p> <p>39% of Maori students (77/198) continue to achieve '<b>below</b>' in Writing.</p> <p>22% of Maori students (43/198) are achieving '<b>above</b>' in Writing.</p> <p>24% of Maori students (48/198) are achieving '<b>well above</b>' in Writing.</p>	<p>Provided Teachers with PLD for writing focussing on forms of writing (genre) and e-asTTle writing.</p> <p>Teacher's pedagogy of writing had improved in writing through the support of the external PLD.</p> <p>Teachers need to become more familiar with e-asTTle writing matrix.</p> <p>There are clearer expectations of how writing is taught in classes.</p> <p>School needs to purchase more writing resources to support writing in the classrooms.</p> <p>Introduce the 'LEGO' writing programme which is based on 'Oral Language'</p>	<p>Continue ongoing analysis of data and from 2019 to inform teaching.</p> <p>Ensure staff moderation and collaboration continues.</p> <p>Review how writing is being taught across the curriculum and if it is embedded within the Manurewa South Curriculum in a manner that meets the needs of the community.</p> <p>Teachers to conduct a teacher inquiry into their practice around writing including the selection and monitoring of target students. This will form the basis of the appraisal process through coaching and frequent review.</p> <p>Continue to assess students using the e-asTTle tool in Writing.</p> <p>Continue to collate and analyse student achievement data in the area</p>

			<p>of Writing and report the data, making recommendations based on these to our parents, BOT, and the community. Involve staff in professional development linked to literacy</p> <p>Continue to provide PLD in writing with a focus on Oral and Visual Language. Look to continue the 'LEGO' writing programme.</p> <p>Continue Writing PLD 2020 with Vision Education – Dr Alison Davies &amp; Jude Parkes.</p> <p>Continue classroom observation data (Appraiser/Senior management).</p> <p>Look to use the PACT Tool to support writing progressions.</p>
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**Outcomes:**

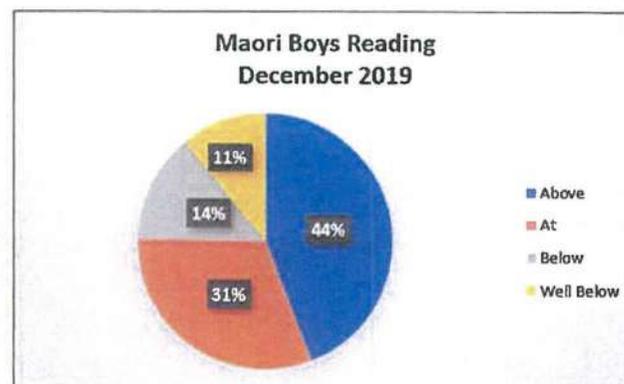
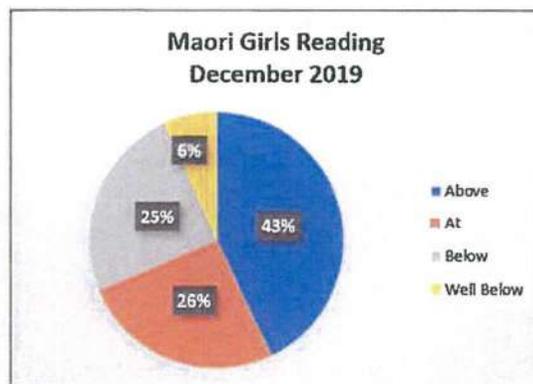
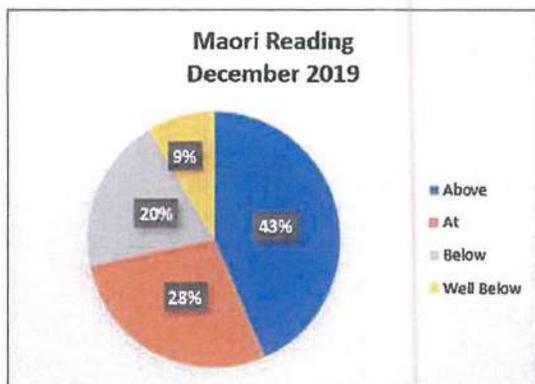
- Teachers have planned and implemented a range of programmes that include interesting experiences and hands on activities for the students providing many opportunities for students to write about their experiences for authentic reasons.
- The staff have looked into the Oral Language programmes that are happening across the teams - in the junior school there has been more deliberate teaching of oral language daily and across the school the staff have looked at increasing oral language experiences for the students.
- Junior and middle school staff attended the Yolanda Soryl Phonics Programme – the Junior & Middle School will implement this programme as part of their daily learning.
- Writing programmes are happening daily within team programmes - Integrate writing throughout all learning programmes. Science, Technology etc. - Some teams have combined their writing with their topic/inquiry-based programme. This ensures the writing topics are of high interest.
- ESOL programmes running across the teams daily.
- As part of the ESOL programme Christine Reeves (ESOL coordinator) delivers small group language lessons to the students identified as ESOL.
- Moderation meetings took place at team level and school-wide the Literacy Leaders has collected samples from across the school and sharing the marking across teams to try to streamline the marking across teams.

Target	Outcome	Analysis	Evaluation
<p><b>Mathematics</b></p> <p>All Maori students assessed 'below' or 'well below' the National Curriculum Level in Mathematics at the end of 2019 (130 of 197) students assessed will progress in relation to the number strand of the Mathematics.</p>	<p>9% of Maori students (17/197) continue to achieve '<b>well below</b>' in Mathematics.</p> <p>57% of Maori students (113/197) continue to achieve '<b>below</b>' in Mathematics.</p>	<p>Teachers need to have a focus on numeracy.</p> <p>No external support was provided to teachers.</p> <p>Teacher's pedagogy of numeracy needed to be improved.</p>	<p>Continue ongoing analysis from 2019 to inform teaching.</p> <p>Set strategic goals for student achievement in Mathematics.</p>

	<p>22% of Maori students (43/197) are achieving <b>'above'</b> in Mathematics.</p> <p>12% of Maori students (24/197) are achieving <b>'well above'</b> in Mathematics.</p>	<p>Teachers need to analyse numeracy data closely to look for trends and patterns.</p> <p>There's no consistency with the teaching of teaching numeracy school wide.</p> <p>School needs to purchase more maths resources to support numeracy programme in the classrooms</p>	<p>Implement Bobby Maths – DMIC Developing Mathematical Inquiry Communities for 2020 (Senior School).</p> <p>Teachers to conduct a teacher inquiry into their practice around maths including the selection and monitoring of target students. This will form the basis of the appraisal process through coaching and frequent review.</p> <p>Analyse results to measure impact of PD and documentation school wide in relation to student achievement.</p> <p>Continue to assess students using the PAT tool in Mathematics</p> <p>Continue to collate and analyse student achievement data in the area of Mathematics (Numeracy) and report the data, making recommendations based on these to our parents, BOT, and the community.</p> <p>Lead teacher of Numeracy to attend Area-wide Numeracy cluster meetings facilitated and to lead staff meetings so that information/new learning is transferred back into teaching programmes.</p> <p>Continue classroom observation data (Appraiser/Senior management).</p>
<p>Outcomes:</p> <ul style="list-style-type: none"> <li>• Across the school teachers have identified target groups of students that need extra support or extension in maths and these groups have had Teacher aides or Teachers allocated to support their learning. The Maths Curriculum Leader the team leaders have worked across teams to identify groups that are not meeting standards or need extension and providing programmes and support to raise their achievement levels.</li> <li>• The Junior and Middle School have been involved in the DMIC – Developing Mathematic Inquiries Communities PLD. Teachers have been implementing the programme with in-class support and observations. The Senior school will look to implement the programme in 2020.</li> <li>• The Maths Curriculum leader has been supporting teachers linking their DMIC lessons and students work to their DMIC planning.</li> </ul>			

Actions to achieve targets	Led by	Budget	Timeframe	Expected Outcome
1) Track and report of Maori & Pasifika students in literacy and numeracy through every level of the school and endeavor to meet their individual needs.	Principal & Senior Leadership Team		Ongoing	Maori & Pasifika families can be informed of student progress and of plans to improve achievement and families can support children's learning
2) Have high expectations of Maori and Pasifika learners to succeed.	All staff		Ongoing throughout the year	Implement the use of curriculum levels as a formative assessment tool.
3) Continue to set targets for groups in Literacy and Numeracy and implement action plans.	Senior Leadership Team		Term 1	
4) Strengthen evidence gathering and moderating practices to promote confidence and consistency in making Overall Teacher Judgments (OTJ's)	Senior Leadership Team & Teachers		Continual	All stakeholders can have confidence in OTJs and school-wide data.
5) Making Reading/Writing links in teaching programmes and incorporate these skills across curriculum.	Team Leaders		PD Courses throughout the year	Teachers to see that reading and writing links are important for student learning.
6) Teachers regularly review effectiveness of practice using the "Teaching as Inquiry" model to identify changes required to improve student outcomes.	Leadership & Assessment PLD & Team Leaders		Ongoing	Teachers practice is more effective and responsive to student need.
7) Teachers to participate in Literacy and Numeracy PD to support their teaching and learning programmes. Work alongside Heather Barrar from 'FocusEd' focusing on Oral Language and Vocabulary.	Senior Leadership Team		Ongoing	Teachers implement learning from PD.
8) Engage with Maori and Pasifika families/whanau in working alongside the school to implement changes needed to the way teachers engage with Maori and Pasifika children and the parents/whanau/fono in order to support their progress and achievement.	Principal		Ongoing	Families/whanau feel included and consulted about school direction and outcomes for their children.
9) Meet with each target student regularly to discuss their individual goal, the steps to achieve it and the progress to date.	Class Teachers	CRT	Ongoing	Targets are met and students are aware of their 'next steps'
10) Carry out regular and ongoing anecdotal notes, observations and assessments of target groups to identify changing needs and adapt programmes accordingly.	Teachers and Principal		Ongoing	School-wide targets are met
11) Continue to support Maori and Pasifika students with the Implementation of the DMIC maths programme. Identify targeted group and provide support.	Lead Teacher & Teachers		Ongoing	Numeracy targets are met.
12) Purchase teacher materials/resources eg: PM Writing to support literacy (Reading and writing) programmes.	Reading & Writing Lead Teacher		Termly	Teachers have supporting materials/resources to support student learning

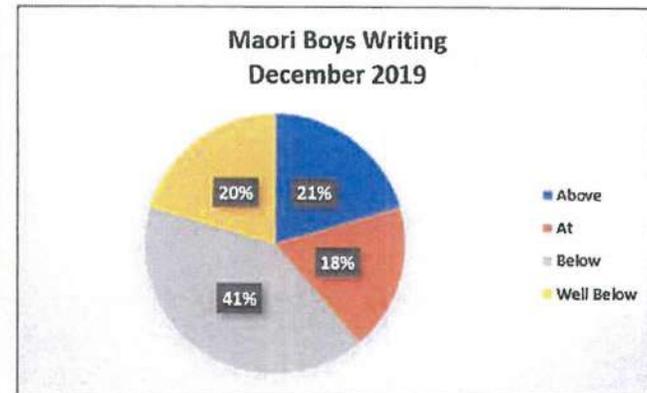
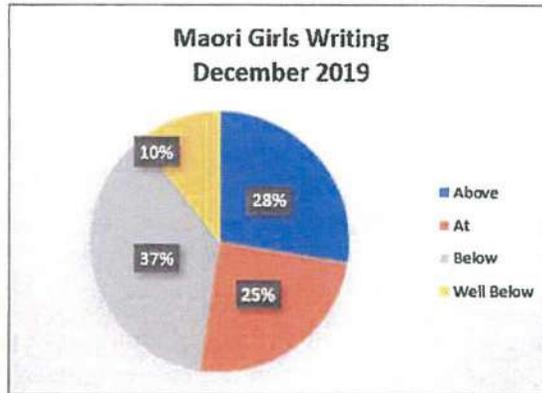
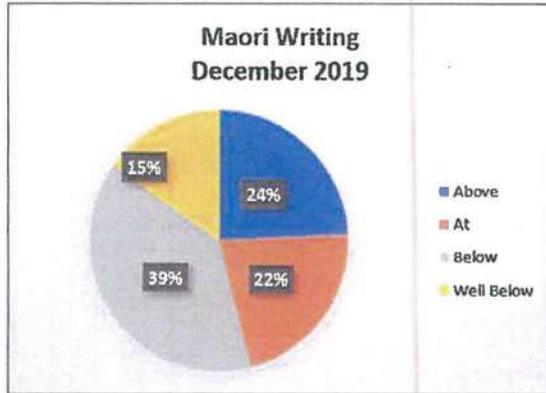
## 2019 End of Year Maori Achievement for Reading



Reading - Dec					
Year	Well Below	Below	At	Above	Total
0				1	1
1		17	13	5	35
2	6	11	13	4	34
3	6	3	2	19	30
4	4	3	7	30	44
5		1	11	8	20
6	1	4	10	19	34
<b>Total</b>	<b>17</b>	<b>39</b>	<b>56</b>	<b>86</b>	<b>198</b>

Reading - Dec					
Year	Well Below	Below	At	Above	Total
0				100%	100%
1		49%	37%	14%	100%
2	18%	32%	38%	12%	100%
3	20%	10%	7%	63%	100%
4	9%	7%	16%	68%	100%
5		5%	55%	40%	100%
6	3%	12%	29%	56%	100%
<b>Total</b>	<b>9%</b>	<b>20%</b>	<b>28%</b>	<b>43%</b>	<b>100%</b>

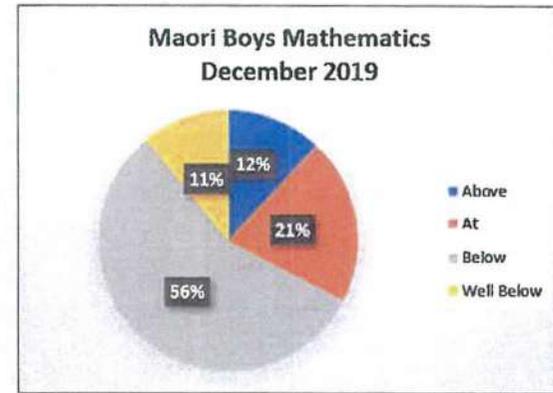
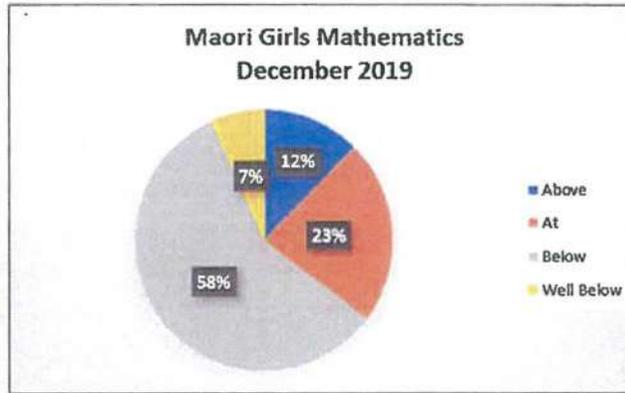
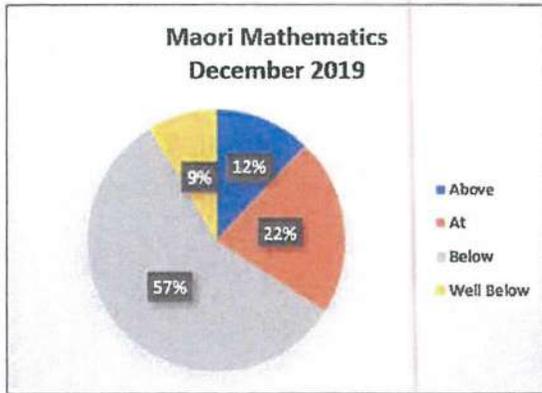
## 2019 End of Year Maori Achievement for Writing



Writing - Dec					
Year Level	Well Below	Below	At	Above	Total
0			1		1
1			20	15	35
2		21	13		34
3	2	22	4	2	30
4	3	12	4	25	44
5	11	7	1	1	20
6	14	15		5	34
<b>Total</b>	<b>30</b>	<b>77</b>	<b>43</b>	<b>48</b>	<b>198</b>

Writing - Dec					
Year Level	Well Below	Below	At	Above	Total
0			100%		100%
1			57%	43%	100%
2		62%	38%		100%
3	7%	73%	13%	7%	100%
4	7%	27%	9%	57%	100%
5	55%	35%	5%	5%	100%
6	41%	44%		15%	100%
<b>Total</b>	<b>15%</b>	<b>39%</b>	<b>22%</b>	<b>24%</b>	<b>100%</b>

## 2019 End of Year Maori Achievement for Mathematics



Maths					
Year Level	Well Below	Below	At	Above	Total
0			1		1
1		20	9	5	34
2	3	24	7		34
3		20	4	6	30
4	2	21	9	12	44
5	5	10	5		20
6	7	18	8	1	34
<b>Total</b>	<b>17</b>	<b>113</b>	<b>43</b>	<b>24</b>	<b>197</b>

Maths					
Year Level	Well Below	Below	At	Above	Total
0			100%		100%
1		59%	26%	15%	100%
2	9%	71%	21%		100%
3		67%	13%	20%	100%
4	5%	48%	20%	27%	100%
5	25%	50%	25%		100%
6	21%	53%	24%	3%	100%
<b>Total</b>	<b>9%</b>	<b>57%</b>	<b>22%</b>	<b>12%</b>	<b>100%</b>

## KIWISPORT

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

In 2019 Manurewa South School received funding of \$5,660. The funding was spent on funding sports equipment.

The number of students participating in organised sport is 100% of the school roll.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF MANUREWA SOUTH SCHOOL'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

The Auditor-General is the auditor of Manurewa South School (the School). The Auditor-General has appointed me, Blair Stanley, using the staff and resources of BDO Auckland, to carry out the audit of the financial statements of the School on his behalf.

#### Opinion

We have audited the financial statements of the School on pages 2 to 19, that comprise the statement of financial position as at 31 December 2019, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2019; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as tier 2.

Our audit was completed on 31<sup>st</sup> May 2020. This is the date at which our opinion is expressed.

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

#### Emphasis of Matter - COVID-19

Without modifying our opinion we draw attention to the disclosures in note 23 on page 19 which outline the possible effects of the Alert Level 4 lockdown as a result of the COVID-19 pandemic.

#### 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 of Trustees for the financial statements**

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

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

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

## **Responsibilities of the auditor for the audit of the financial statements**

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Board of Trustees is responsible for the other information. The other information comprises the Analysis of Variance, Board of Trustees Listing and Kiwisport Report, but does not include the financial statements, and our auditor's report thereon.

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

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

#### **Independence**

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

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



Blair Stanley  
BDO Auckland  
On behalf of the Auditor-General  
Auckland, New Zealand