

**INDEPENDENT AUDITOR'S REPORT**  
**MANUKURA'S FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2017**

The Auditor-General is the auditor of Manukura (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly, 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 18, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the period 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 2017, and
  - its financial performance and cash flows for the period then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector - Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2018. 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.

**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 arises from the Public Audit Act 2001.

### Other information

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Analysis of Variance, the Kiwi Sport Statement, the List of Trustees and Statement of Responsibility, 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.



Vivien Cotton  
Cotton Kelly  
On behalf of the Auditor-General  
Palmerston North  
New Zealand

# **MANUKURA SCHOOL**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2017**

School Address:	200 Centennial Drive, Hokowhitu, Palmerston North 4410
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Ministry Number:	739

# MANUKURA SCHOOL

Financial Statements - For the year ended 31 December 2017

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# Manukura School

## Statement of Responsibility

For the year ended 31 December 2017

The Establishment 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 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

Dennis Bruce EMERY

Full Name of Board Chairperson



Signature of Board Chairperson

28 May 2018

Date:

NATHAN MATAWHĀ DURIE

Full Name of Principal



Signature of Principal

28.5.2018

Date:

**Manukura School****Statement of Comprehensive Revenue and Expense**

For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 Mnths) \$
<b>Revenue</b>				
Government Grants	2	2,924,163	1,557,112	2,681,835
Locally Raised Funds	3	481,815	503,700	505,761
Interest Earned		12,720	5,000	7,659
		<u>3,418,697</u>	<u>2,065,812</u>	<u>3,195,255</u>
<b>Expenses</b>				
Locally Raised Funds	3	436,663	498,600	336,384
Learning Resources	4	1,728,421	848,600	1,513,652
Administration	5	212,136	236,300	207,996
Finance		1,951	500	474
Property	6	595,143	379,812	351,624
Depreciation	7	64,524	71,000	39,694
Loss on Disposal of Property, Plant and Equipment		0	0	876
Loss on Uncollectable Accounts Receivable		26,171	15,000	13,045
Transport		130,928	16,000	84,203
		<u>3,195,937</u>	<u>2,065,812</u>	<u>2,547,949</u>
<b>Net Surplus / (Deficit) for the year</b>		<b>222,760</b>	<b>0</b>	<b>647,306</b>
Other Comprehensive Revenue and Expenses		0	0	0
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b><u>222,760</u></b>	<b><u>0</u></b>	<b><u>647,306</u></b>

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



# Manukura School

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
<b>Balance at 1 January</b>	<b>676,976</b>	<b>676,976</b>	<b>0</b>
Total comprehensive revenue and expense for the year	222,760	0	647,306
Capital Contributions from the Ministry of Education Contribution - Furniture and Equipment Grant	100,000	100,000	0
Capital Contributions from Te Rito - fixed assets	0	0	29,670
Capital Contributions from Te Rito - bank accounts	126,977	0	0
<b>Equity at 31 December</b>	<b>1,126,713</b>	<b>776,976</b>	<b>676,976</b>
Retained Earnings	1,126,713	776,976	676,976
Reserves	0	0	0
<b>Equity at 31 December</b>	<b>1,126,713</b>	<b>776,976</b>	<b>676,976</b>

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





# Manukura School Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	8	533,728	500,936	692,679
Accounts Receivable	9	187,122	150,000	132,857
GST Receivable		64	5,000	17,179
Prepayments		18,697	5,000	4,937
Investments	10	432,906	300,579	0
		<u>1,172,517</u>	<u>961,515</u>	<u>847,651</u>
<b>Current Liabilities</b>				
Accounts Payable	12	191,748	180,000	179,345
Borrowings - Due in one year	13	0	0	24,679
Revenue Received in Advance	14	74,208	45,000	69,182
Provision for Cyclical Maintenance	15	0	0	0
Finance Lease Liability - Current Portion	16	26,103	26,103	23,605
		<u>292,059</u>	<u>251,103</u>	<u>296,811</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>880,458</b>	<b>710,411</b>	<b>550,840</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	276,143	106,453	177,453
		<u>276,143</u>	<u>106,453</u>	<u>177,453</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	15	0	10,000	0
Finance Lease Liability	16	29,888	29,888	51,317
		<u>29,888</u>	<u>39,888</u>	<u>51,317</u>
<b>Net Assets</b>		<b><u>1,126,713</u></b>	<b><u>776,976</u></b>	<b><u>676,976</u></b>
<b>Equity</b>		<b><u>1,126,713</u></b>	<b><u>776,976</u></b>	<b><u>676,976</u></b>

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



**Manukura School**  
**Statement of Cash Flows**  
For the year ended 31 December 2017

	Note	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
<b>Cash flows from Operating Activities</b>				
Government Grants		856,431	569,825	950,583
Locally Raised Funds		426,282	487,330	502,989
Goods and Services Tax (net)		17,115	12,179	(17,179)
Payments to Employees		(304,845)	(220,526)	(185,386)
Payments to Suppliers		(744,850)	(760,988)	(516,107)
Interest Paid		(1,951)	(500)	(474)
Interest Received		11,253	5,000	7,659
Net cash from / (to) the Operating Activities		259,435	92,320	742,085
<b>Cash flows from Investing Activities</b>				
Purchase of PPE (and Intangibles)		(165,715)	(39,875)	(58,687)
Purchase of Investments		(432,906)	(300,579)	0
Net cash from / (to) the Investing Activities		(598,620)	(340,454)	(58,687)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		100,000	100,000	0
Contribution from Te Rito		126,979	0	0
Finance Lease Payments		(22,067)	(18,930)	(15,398)
Loans Received/ Repayment of Loans		(24,679)	(24,679)	24,679
Net cash from Financing Activities		180,234	56,392	9,281
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(158,951)</b>	<b>(191,743)</b>	<b>692,679</b>
Cash and cash equivalents at the beginning of the year	8	692,679	692,679	0
<b>Cash and cash equivalents at the end of the year</b>	<b>8</b>	<b>533,728</b>	<b>500,936</b>	<b>692,679</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 excluded.

*The above Cash Flow Statement should be read in conjunction with the accompanying notes.*



# Manukura School

## Notes to the Financial Statements

### 1. Statement of Accounting Policies

For the year ended 31 December 2017

#### **a) Reporting Entity**

Manukura 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 Establishment 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 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

The school was established on 1 October 2015. The 2016 comparatives are for a fifteen month period from 1 October 2015 to 31 December 2016.

##### **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".

##### **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 11.

#### **Critical Judgements in applying accounting policies**

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

#### *Classification of leases*

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 16.

#### *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**

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 collectability) is the difference between the amount due and the present value of the amounts expected to be collected.

#### **i) Investments**

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

The School has met the requirements under schedule 6 section 28 of the Education Act 1989 in relation to the acquisition of investment securities.

#### **j) 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 \$500 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.

#### **Leased Assets**

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

#### **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:

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

#### **k) Impairment of property, plant, and equipment and intangible assets**

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.





#### *Non cash generating assets*

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

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

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

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

#### **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) Revenue Received in Advance**

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

#### **o) 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).

#### **p) Financial Assets and Liabilities**

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

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

#### **q) 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.

#### **r) Budget Figures**

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

#### **s) Services received in-kind**

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



## 2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
Operational grants	697,735	448,800	453,219
Secondary Tertiary Alignment Resource	37,103	33,000	33,906
Teachers' salaries grants	1,562,904	700,000	1,440,858
Use of Land and Buildings grants	494,225	283,812	283,812
Other MoE Grants	15,359	1,500	8,013
Transport grants	116,837	90,000	116,255
Establishment Grants	0	0	345,771
	<b>2,924,163</b>	<b>1,557,112</b>	<b>2,681,835</b>

## 3. Locally Raised Funds

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
<b>Revenue</b>			
Donations	663	0	400
Fundraising	5,827	17,500	1,700
Nutrition & Conditioning	358,240	388,000	362,665
Transport Revenue	16,294	16,000	15,306
Trading	1,809	500	880
Activities	84,912	67,100	114,137
Curriculum Recoveries	14,071	14,600	10,672
	<b>481,815</b>	<b>503,700</b>	<b>505,761</b>
<b>Expenses</b>			
Activities	102,586	80,600	110,458
Fundraising (costs of raising funds)	870	0	3
Nutrition & Conditioning [1]	333,208	418,000	225,922
	<b>436,663</b>	<b>498,600</b>	<b>336,384</b>
<b>Surplus for the year Locally raised funds</b>	<b>45,152</b>	<b>5,100</b>	<b>169,377</b>

[1] All conditioning equipment purchased over \$500 has been recorded as a fixed asset in the Statement of Financial Position.

## 4. Learning Resources

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
Curricular	60,421	79,600	46,259
Equipment repairs	1,928	1,000	934
Information and communication technology	6,998	9,500	14,415
Library resources	516	1,000	0
Employee benefits - salaries	1,636,138	741,000	1,448,316
Staff development	22,420	16,500	3,728
	<b>1,728,421</b>	<b>848,600</b>	<b>1,513,652</b>



## 5. Administration

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
Audit Fee	4,000	4,500	4,000
Board of Trustees Fees	3,445	6,000	4,535
Board of Trustees Expenses	1,989	1,000	92
Communication	15,916	20,500	14,944
Consumables	6,101	28,800	9,738
Other	26,780	17,500	12,903
Employee Benefits - Salaries	138,312	142,000	144,573
Insurance	6,832	6,000	7,561
Service Providers, Contractors and Consultancy	8,760	10,000	9,650
	<b>212,136</b>	<b>236,300</b>	<b>207,996</b>

## 6. Property

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
Caretaking and Cleaning Consumables	17,272	11,000	8,342
Cyclical Maintenance Expense	0	10,000	0
Heat, Light and Water	42,147	40,000	34,151
Repairs and Maintenance	41,499	35,000	25,319
Use of Land and Buildings	494,225	283,812	283,812
	<b>595,143</b>	<b>379,812</b>	<b>351,624</b>

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

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual (15 mnths) \$
Furniture and Equipment	14,471	15,000	4,400
Information and Communication Technology	5,080	16,000	6,196
Uniforms	18,962	20,000	15,663
Leased Assets	25,670	20,000	13,397
Library Resources	340	0	38
	<b>64,524</b>	<b>71,000</b>	<b>39,694</b>





## 8. Cash and Cash Equivalents

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Bank Current Account	320,280	286,936	336,624
Bank Call Account	213,449	214,000	356,055
Cash equivalents and bank overdraft for Cash Flow Statement	<u>533,728</u>	<u>500,936</u>	<u>692,679</u>

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

## 9. Accounts Receivable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Receivables	103,372	20,000	42,812
Receivables from the Ministry of Education	7,215	0	0
Provision for Uncollectibility	(26,171)	0	0
Interest Receivable	1,467	0	0
Teacher Salaries Grant Receivable	101,240	130,000	90,045
	<u>187,122</u>	<u>150,000</u>	<u>132,857</u>
Receivables from Exchange Transactions	78,667	20,000	42,812
Receivables from Non-Exchange Transactions	108,455	130,000	90,045
	<u>187,122</u>	<u>150,000</u>	<u>132,857</u>

## 10. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	432,906	300,579	0
Non-current Asset			
Long-term Bank Deposits	0	0	0



# 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2017						
Furniture and Equipment	41,172	140,296	0	0	(14,471)	166,997
Information and Communication	13,207	4,008	0	0	(5,080)	12,135
Uniforms	45,546	9,553	0	0	(18,962)	36,137
Leased Assets	75,096	6,026	0	0	(25,670)	55,452
Library Resources	2,431	3,331	0	0	(340)	5,422
Balance at 31 December 2017	177,453	163,214	0	0	(64,524)	276,143

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2017			
Furniture and Equipment	185,868	(18,871)	166,997
Information and Communication	23,411	(11,276)	12,135
Uniforms	70,763	(34,625)	36,137
Leased Assets	94,519	(39,068)	55,452
Library Resources	5,800	(378)	5,422
Balance at 31 December 2017	380,361	(104,218)	276,143

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
	\$	\$	\$	\$	\$	\$
2016						
Furniture and Equipment	0	45,572	0	0	(4,400)	41,172
Information and Communication	0	19,403	0	0	(6,196)	13,207
Uniforms	0	61,209	0	0	(15,663)	45,546
Leased Assets	0	97,074	(8,580)	0	(13,397)	75,097
Library Resources	0	2,469	0	0	(38)	2,431
Balance at 31 December 2016	0	225,727	(8,580)	0	(39,694)	177,453

	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$
2016			
Furniture and Equipment	45,572	(4,400)	41,172
Information and Communication	19,403	(6,196)	13,207
Uniforms	61,209	(15,663)	45,546
Leased Assets	88,493	(13,397)	75,096
Library Resources	2,469	(38)	2,431
Balance at 31 December 2016	217,146	(39,694)	177,453



## 12. Accounts Payable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Operating creditors	29,703	23,000	11,395
Accruals	16,969	20,000	30,029
Capital accruals for PPE items	31,348	0	39,875
Banking staffing overuse	0	0	3,475
Employee Entitlements - salaries	101,240	130,000	90,045
Employee Entitlements - leave accrual	12,488	7,000	4,526
	<b>191,748</b>	<b>180,000</b>	<b>179,345</b>
Payables for Exchange Transactions	191,748	180,000	179,345
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	0	0	0
Payables for Non-exchange Transactions - Other	0	0	0
	<b>191,748</b>	<b>180,000</b>	<b>179,345</b>

The carrying value of payables approximates their fair value.

## 13. Borrowings

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Due in One Year	0	0	24,679
Due Beyond One Year	0	0	0
	<b>0</b>	<b>0</b>	<b>24,679</b>

The school has borrowings at 31 December 2017 of \$0 (31 December 2016 \$24,679). This loan is from the Ministry of Education for the purpose of non-teaching staff wages paid on behalf of the school.

## 14. Revenue Received in Advance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Other	74,208	45,000	69,182
	<b>74,208</b>	<b>45,000</b>	<b>69,182</b>



#### 15. Provision for Cyclical Maintenance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Provision at the Start of the Year	0	0	0
Increase to the Provision During the Year	0	10,000	0
Adjustment to the Provision	0	0	0
Use of the Provision During the Year	0	0	0
Provision at the End of the Year	<u>0</u>	<u>10,000</u>	<u>0</u>
Cyclical Maintenance - Current	0	0	0
Cyclical Maintenance - Term	0	10,000	0
	<u>0</u>	<u>10,000</u>	<u>0</u>

#### 16. Finance Lease Liability

The School has entered into a number of finance lease agreements for photocopiers and IT equipment. Minimum lease payments payable:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
No Later than One Year	27,474	27,474	25,142
Later than One Year and no Later than Five Years	30,484	30,484	52,711
Later than Five Years	0	0	0
	<u>57,958</u>	<u>57,958</u>	<u>77,853</u>

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



## 18. Remuneration

### Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, and the Senior Management Team.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	3,445	4,535
Full-time equivalent members	0.16	0.18
<i>Leadership Team</i>		
Remuneration	431,331	443,824
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	<u>434,776</u>	<u>448,359</u>
Total full-time equivalent personnel	<u>4.16</u>	<u>4.18</u>

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:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	120 - 125	115-120
Benefits and Other Emoluments	0	0
Termination Benefits	0	0

### Other Employees

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

Remuneration \$000	2017 FTE Number	2016 FTE Number
120-130	0.00	1.00
110-120	1.00	1.00
	<u>1.00</u>	<u>2.00</u>

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

## 19. Compensation and Other Benefits Upon Leaving

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

	2017 Actual	2016 Actual
Total	0	0
Number of People	0	0





## 20. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

## 21. Commitments

### (a) Capital Commitments

As at 31 December 2017 the Board had not entered into capital commitments.

(Capital commitments at 31 December 2016: \$58,699)

### (b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

#### (a) Laptops;

	2017 Actual \$	2016 Actual \$
No later than One Year	514	2,771
Later than One Year and No Later than Five Years	0	514
Later than Five Years	0	0
	<u>514</u>	<u>3,285</u>

## 22. 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.

## 23. Financial Instruments

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

### Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	533,728	500,936	692,679
Receivables	187,122	150,000	132,857
Investments - Term Deposits	432,906	300,579	0
Total Loans and Receivables	<u>1,153,756</u>	<u>951,515</u>	<u>825,536</u>

### Financial liabilities measured at amortised cost

Payables	191,748	180,000	179,345
Borrowings - Loans	0	0	24,679
Finance Leases	55,991	55,992	74,921
Painting Contract Liability	0	0	0
Total Financial Liabilities Measured at Amortised Cost	<u>247,739</u>	<u>235,992</u>	<u>278,945</u>



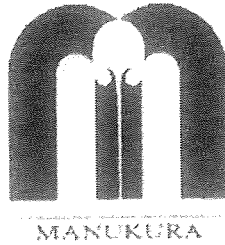
#### **24. Events After Balance Date**

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

#### **25. Prior Year Comparatives**

Some of the 2016 comparative figures have been changed as a result of re-classification to a basis consistent with the current disclosure for the year ended 31 December 2017. This reclassification has no impact on the total comprehensive revenue and expense.





## MANUKURA SCHOOL KIWISPORT

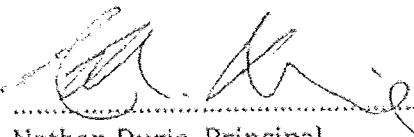
For 12 months period ending 31 December 2017

Kiwisport is a government funded initiative to support students' participation in organized sport and was brokered by Sport Manawatu in 2017.

MANUKURA received \$3535.00 in 2017. This was applied to our students by:

- Increasing the availability and accessibility of all sporting opportunities
- Developing skills that enabled students to participate effectively in sport
- Enabled participation in organized sport during school and after school
- Strengthening links with sports clubs in the wider Manawatu district

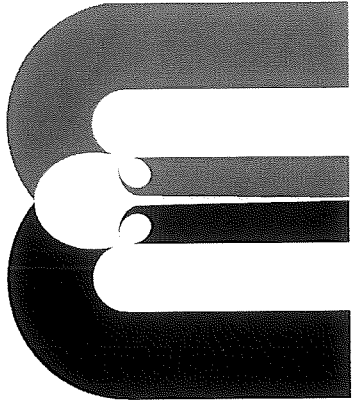
As a Designated Character School aspiring to excellence in Sport and Academics, every student attending MANUKURA is encouraged to be involved in one or more sports and to aspire to strive to the highest level of representation.

Signed by:   
Nathan Durie, Principal



**Manukura School**  
**Members of the Board of Trustees**  
 For the Year Ended 31 December 2017

<u>Name</u>	<u>Position</u>	<u>Appointment</u>	<u>Occupation</u>	<u>Expires</u>
Dennis Emery	Chairperson	October 2016	Kaumatua	J78 Lifted
Karen Sewell	Member	October 2016	Te Kura Board	J78 Lifted
Meihana Durie	Member	October 2016	Massey Uni	J78 Lifted
Taniya Ward	Parent Rep	October 2016	Massey Events	J78 Lifted
Hayden Potaka	Parent Rep	May 2017	Te Puni Kokiri	J78 Lifted
Nathan Durie	Principal	October 2016	Principal	
Irene Pewhairangi	Deputy Principal	"	Dep Principal	



MANUKURA

## Analysis of Variance Report 2017

Principal's endorsement:	Nathan Durie
Board of Trustees' endorsement:	Dennis Emery
Submission date to Ministry of Education:	March 2018

### Analysis of Variance

This is a discussion of the outcomes achieved, compared to the outcomes planned, in areas of priority for the year. The Board will present its appraisal of the school's performance of its aims, objectives, directions, priorities or targets as set out in the annual section of the school charter. It will provide pointers to the Board's on-going strategy. Some schools will choose to present information that was previously included in the Chairperson's report and the Principal's report in the analysis of variance, and no longer present those other reports.



<i>Annual Goals for Strategic Goal #1 Improve student learning and achievement</i>				
Long term Goals	Specific Actions for 2017	Expected progress and/or outcomes	Budget/ Resources	Outcomes achieved and variance
1.1. To achieve National Certificates of Educational Achievement (NCEA) at all levels.	<ul style="list-style-type: none"> <li>To achieve 20% at Level 1 Endorsed with Excellence and Merit</li> </ul>	<ul style="list-style-type: none"> <li>Three-weekly checks with teachers to see that students are completing internal assessments.</li> </ul>	\$15,000 / \$1,000 per Curriculum Subject	<p>This has been our best result ever for Level 1 Endorsed with Excellence. Achieved 42.6% at Level 1 Endorsed with Excellence compared with 20.0% at the National level. Achieved 21.3% at Level 1 Endorsed with Merit compared with 35.3% at the National level.</p> <p>At level 2 we were also better than the National average in Excellence and Merit grades. Achieved 18.8% at Level 2 Endorsed with Excellence compared with 16.1% at the National level. Achieved 37.5% at Level 2 Endorsed with Merit compared with 26.9% at the National level.</p> <p>Very pleased with the results at Level 3 a we nearly doubled the National average for endorsement at Excellence and nearly tripled for endorsement at Merit. we have used the Participation based results and gained a 100% pass rate in Levels 1:2:3.</p>
	<ul style="list-style-type: none"> <li>To achieve 15% at Level 2 Endorsed with Excellence and Merit</li> </ul>	<ul style="list-style-type: none"> <li>NCEA achievement credits are logged in student management system within set timeframes</li> </ul>		
	<ul style="list-style-type: none"> <li>To achieve 10% at Level 3 Endorsed with Excellence and Merit</li> </ul>	<ul style="list-style-type: none"> <li>95-100% students will attain NCEA at all levels.</li> </ul>		



# Variance Report 2017

1.2. To achieve sustainable improvement in our literacy/numeracy practices.	<ul style="list-style-type: none"> <li>Teachers are actively involved in initiatives, strategies and/or professional development which are specifically intended to improve literacy and numeracy practices.</li> <li>Junior literacy programme is using AVAILL to lift learning levels.</li> <li>Provision of numeracy support for Year 11 students.</li> <li>Students literacy / numeracy achievement is actively monitored by Junior / Senior Leads, teachers and strategies put in place if necessary.</li> </ul>	<ul style="list-style-type: none"> <li>Teachers readily identify any student who is not working to a satisfactory level weekly</li> </ul>	\$2,000	<p>The results in the Year 9 cohort of 21 students showed:</p> <p>Reading Vocabulary</p> <p>20/21 students progressed and made an improvement in their raw score/stanine</p> <p>2 students are under the national average, compared to 6 in February</p> <p>The biggest shift was with students who had low stanines</p> <p>The lowest stanine is 3, the highest 8 (1-9; 4 national average)</p> <p>Punctuation &amp; Grammar</p> <p>19/21 students progressed and made an improvement in their raw score/stanine</p> <p>2 students are under the national average, compared to 8 in February</p> <p>2 students improved considerably by 3 stanines, 5 improved by 2</p>
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# Variance Report 2017

				<p>stanines</p> <p>Good movement seen by students who transferred from Kura Kaupapa</p> <p>The lowest stanine is 3, the highest 9 (1-9; 4 national average)</p>
		<ul style="list-style-type: none"> <li>Level 1 students will achieve literacy and numeracy.</li> </ul>		<ul style="list-style-type: none"> <li>We had a 100% achievement rate of Level 1 students (from both Years 10 and 11) compared with the National average for Literacy (91.2%).</li> <li>We had a 100% achievement rate of Level 1 students (Year 11 only) compared with the National average for Numeracy (89.8%).</li> </ul>
1.3. Improve outcomes for all students.	<ul style="list-style-type: none"> <li>Students know how they are tracking – Baseroom Leads and teachers to regularly have students up-to-date their tracking sheets</li> <li>Teachers closely monitor work completion of internals</li> <li>Deadlines are set and kept by Baseroom Leads / teachers and students</li> <li>Introduce Music, Food Technology to Year 9 and 10 in 2017</li> <li>To support the Year 10 students to ensure Level 1 success in English, Art, Science, Physical Education, te reo Māori and level 2 in te reo Māori.</li> </ul>	<ul style="list-style-type: none"> <li>Teachers readily identify any student who is not working to a satisfactory level weekly</li> <li>At risk students will be discussed at weekly leadership hui.</li> <li>A wider programme is offered to Junior students</li> <li>Boys engagement and achievement levels will increase across all NCEA levels.</li> </ul>	<p>Music - \$4,000</p> <p>Food Technology - \$4,000</p> <p>Junior PE - \$1,000</p> <p>Junior Art - \$1,000</p> <p>English - \$3,000</p> <p>Junior Māori - \$1,000</p>	<p>We introduced a new tracking system between subject teachers and the baseroom in 2017. We have found this has created greater accountability between, baseroom leads, staff and students.</p> <p>Teacher monitor work through using the KAMAR summary sheets.</p> <p>Music was a new subject introduced last year and we spent all of the budget and have therefore this year increased the budget and now teach Music through to level 3. We have employed an experience Music teacher. Once again Year 10 students have found success in the level 1 internal and external</p>



# Variance Report 2017

				assessments. However although our students passed their externals for level 1 Te Reo Māori we were disappointed we did not gain more Excellence grades so will have a more vigorous external exam preparation for the Year 10s. Food technology has been a real area of success as our Food technology programme is vegan based and no sugar. The students were engaged and therefore enjoyed this subject.
	<ul style="list-style-type: none"> <li>Boys taking leadership roles within MANUKURA</li> </ul>	<ul style="list-style-type: none"> <li>Year 10 students will gain success at Level 1</li> </ul>		<p>All Year 10 students completed Level 1 Literacy requirements.</p> <p>All Year 10 students gained 20+ credits at Level 1.</p> <p>Year 10 Art students received Excellence Results in External Board work.</p>
	<ul style="list-style-type: none"> <li>Targeting boys into the area of Health Science</li> </ul>	<ul style="list-style-type: none"> <li>Boys will lead at MANUKURA events</li> </ul>		<p>Our young men took the lead in organising and presenting at our Matariki Celebrations.</p>
	<ul style="list-style-type: none"> <li>Boys engagement and higher achievement across all NCEA levels.</li> </ul>	<ul style="list-style-type: none"> <li>Boys will represent MANUKURA at cultural and leadership opportunities.</li> </ul>		<p>WT represented once again as our National Ngā Manu Kōrero Senior Māori speaker.</p>
		<ul style="list-style-type: none"> <li>Boys will apply for Otago University.</li> </ul>		
1.4. To continue to develop sustainable career education and guidance.	<ul style="list-style-type: none"> <li>To ensure the IPP Process identifies and supports all students in their vocational aspirations reflecting on the where tapawhā model.</li> <li>To ensure all Year 13 have exit plans from school to tertiary education or career paths.</li> </ul>	<ul style="list-style-type: none"> <li>Students are clear on their vocational aspirations</li> <li>Year 13 will have exit plans</li> <li>Students will have had opportunities to explore career pathways.</li> <li>Students will be aligned to our Careers future model.</li> </ul>	Careers - \$6,000	<p>The IPP process went well but due to the further focus on careers by the Ministry we have changed the IPPs to IDPs for 2018.</p> <p>All students had exit plans as aligned to our Strategic plan. (Education, Health Science,</p>



# Variance Report 2017

	<ul style="list-style-type: none"> <li>Communicate opportunities to senior students to explore career pathways in relation to their IPP.</li> <li>All students to be aligned to our Careers future model that is, Health Science, Reo, Education, ICT, Environment, Other.</li> <li>Students will be given the opportunity to attend University open days.</li> </ul>	<ul style="list-style-type: none"> <li>Students will have attended University Open days.</li> </ul>		<p>Technology, Sustainability, Te Reo and Ao whānui).</p> <p>Students were given opportunities to further explore career pathways in relation to their IPPs. Students were given the opportunity to attend University open days. This is an area where we spent more than the \$6,000 allocated.</p>
<p>1.5 To provide real experiences in order to develop the key competencies in our students.</p> <p><i>Collaboration</i></p> <p><i>Communication</i></p> <p><i>Critical Thinking</i></p> <p><i>Culture</i></p> <p><i>Our capacity to engage students through real experiences to engage and expand their worldview.</i></p>	<ul style="list-style-type: none"> <li>Key competencies are aligned to the principles of the <i>New Zealand Curriculum</i>.</li> <li>The key competencies draw on a range of values including the values of the <i>New Zealand Curriculum</i>.</li> <li>Key competencies support young people in becoming confident, connected, actively involved, lifelong learners as described in the <i>New Zealand Curriculum</i> vision.</li> <li>Key competencies should be embedded in learning in each of the learning areas.</li> <li>Key competencies are supported by effective pedagogy.</li> </ul> <p><b>Thinking</b></p> <ul style="list-style-type: none"> <li>Creative, critical and metacognitive processes will be used to make sense of new information and experiences.</li> <li>Students will be exposed to new knowledge allowing them to construct new knowledge.</li> <li>Students will be developed in their intellectual curiosity</li> </ul>	<ul style="list-style-type: none"> <li>Key competencies are complex and changing – they will look different in different contexts, and will be developed through opportunities to use them in increasingly wide-ranging and complex contexts</li> <li>Key competencies strengthen students' capacity to participate in the world right now, rather than just prepare them to participate in the world at some time in the future.</li> <li>Key competencies are complex and changing – they will look different in different contexts, and will be developed through opportunities to use them in increasingly wide-ranging and complex contexts.</li> <li>Students will be given opportunities to create strong connections to communities. This is one of the strongest challenges facing schools. Students will be given authentic experiences to build their participating and contributing competencies.</li> </ul>	\$20,000	<p>In order to provide real experiences for the students to develop the key competencies in our students we travelled to Italy, France Dubai, Belgium and London. This trip was used to help with <i>Collaboration</i>, <i>Communication</i>, and <i>creating a Critical Thinking Culture</i></p> <p><i>This was a real highlight of our programme last year as we were able to engage students through real experiences to engage and expand their worldview.</i></p>

	<ul style="list-style-type: none"> <li>Students will be need to problem solve</li> <li>Students will challenge the basis of their assumptions and perceptions about other cultures within our world. Intellectual curiosity is at the heart of this competency.</li> <li>Students who are competent thinkers and problem-solvers actively seek, use, and create knowledge. They reflect on their own learning, draw on personal knowledge and intuitions, ask questions, and challenge the basis of assumptions and perceptions.</li> <li>Critical thinking and developing a sense of our place in the world - global citizenship</li> </ul> <p><u>Relating to Others</u></p> <ul style="list-style-type: none"> <li>Students will learn to make individual compromises to benefit the group</li> <li>Participation, self-management and respect for others - students, staff, parents</li> <li>An openness to engage with different peoples and cultures.</li> </ul> <p><u>Using language, symbols and text</u></p> <ul style="list-style-type: none"> <li>Students who are competent users of language, symbols, and texts can interpret and use words, number, images, movement, metaphor, and technologies in a range of contexts</li> <li>Students will use ICT technologies to access information and provide and communication information to and with others. They also have the opportunity</li> </ul>			
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	<p>to create an international classroom for discussion on relevant topics:</p> <ul style="list-style-type: none"><li><input type="checkbox"/> Environment</li><li><input type="checkbox"/> Language</li><li><input type="checkbox"/> Sport</li></ul> <p><u>Managing self</u></p> <ul style="list-style-type: none"><li>• Students will adapt their leadership skills according to different situations.</li><li>• Students will talk about the challenges of environments, not just about what has been experienced.</li><li>• This is an opportunity to support and encourage students when the going gets tough. The ability to show positivity and confidence in them to make good decisions.</li></ul> <p><u>Participating and contributing.</u></p> <ul style="list-style-type: none"><li>• Students can interact confidently with others in team situations, and make individual compromises based on identifying ways to improve outcomes for the team.</li><li>• Students participate in creating healthy teams by taking responsibility and critical action</li></ul>			
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<i>Annual Goals for Strategic Goal #2 Cultivate a culture of excellence</i>				
Long term Goals	Specific Actions for 2017	Expected progress and/or outcomes	Budget/Resources	Discussion about variance
2.1. To celebrate achievement and success.	<ul style="list-style-type: none"> <li>Celebrate achievement and success through media files, website, weekly assemblies and whānau newsletters</li> <li>Students to be entered into the Manawati Secondary Schools Sports Awards</li> <li>Add to the wall of Honour recognising those that have attained National Honours this year</li> <li>Identify and recognise boys that are achieving academic success</li> </ul>	<ul style="list-style-type: none"> <li>More media coverage of MANUKURA successes this year</li> <li>Achievement and success will be celebrated through media files, website, weekly assemblies and whānau newsletters</li> <li>Students will be recognised at the Manawati Secondary Schools Sports Awards and we will gain success in some codes</li> <li>The wall of National Honours will be up to date for 2017 year</li> <li>Boys will be identified and celebrated at MANUKURA functions.</li> <li></li> </ul>	\$2,000	<p>All of these actions have been achieved.</p> <p>The MANUKURA Official Public Facebook page was launched in August, 2017.</p> <p>Another wonderful evening of celebration and acknowledgements to staff, students and whānau. Thanks again to our EBOT members who were able to attend. The evening culminated in a farewell to our graduate class who comprised a range of young people that reflect the aspirations of MANUKURA. Acknowledgement again to Tahuriwakanni who continue to avail themselves as hosts of this iwi initiative.</p> <p>Y9 High Achievers : HP, JG, KK, NP, TM  Y10 High Achievers: DH, MK-B, PK-P, SM, SW, TP-R  Y11 High Achievers: AW, HC, IR-W, KG, KM, MA, SB-K, TK, TP  Y12 High Achievers: GP, KR, LB, MT, PR-P, SG, TM, ZA</p>



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			<p>Y13 High Achievers: AA, CM-W, DT-S, HD, WT</p> <p><u>The PALMERSTON NORTH RSA TRUST AWARD</u> In recognition of commendable leadership and sportsmanship and having shown an interest in and concern for those who are less fortunate. 2017 Recipient: PN-A</p> <p><u>SCHOLARSHIP AWARDS</u> University of Otago Māori and Pacific Peoples' Entrance Scholarship: AA, IID &amp; TKS-P Massey University Academy of Sport Scholarship for 2018 recipient: DT-S</p> <p><u>ETHOS RECIPIENTS 2017</u> Junior Ethos Winners 2017: DH &amp; PP-K Senior Ethos Winners: DT-S &amp; WT</p>
2.2. To increase the opportunities for athletes to compete at the highest level regionally and nationally.	<ul style="list-style-type: none"> <li>Financially support those who gain National Honours</li> <li>Qualify for regional and national competitions in all sporting codes</li> <li>Support individual athlete pursuits</li> <li>Develop exposure and opportunities for the extension of athletes</li> </ul>	<ul style="list-style-type: none"> <li>Students who have gained National honours will be supported financially</li> <li>Competing at the national competitions in all sporting codes</li> <li>Compete for the first time at the National CONDORS tournament</li> <li>Individual athlete pursuits will gain regional, national, and international success</li> <li>Up to date technology in sports analysis will be bought to ensure students and coaches remain innovative &amp; creative through analysis &amp; reflection</li> </ul>	<p>Sports - \$25,000 SEP Sport Analysis -\$1,000</p>
			<p><b>SPORT</b></p> <p><b>RUGBY UNION</b></p> <ul style="list-style-type: none"> <li>CD, KC - NZ SS 7's team</li> <li>KK - Manawatu U15 Girls Rugby team.</li> <li>DT, IRW, KC &amp; CD - wider trial squad for the NZSS Girls Rugby team.</li> <li>Four students in Spain playing for the Cisneros's Rugby club.</li> </ul>



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	<ul style="list-style-type: none"> <li>Ensure access to up to date technology ensuring students and coaches remain innovative &amp; creative demonstrating improvement through analysis &amp; reflection</li> </ul>		<p><b>TOUCH</b></p> <ul style="list-style-type: none"> <li>Manawatu U18 Boys - PP, VK</li> <li>Manawatu U18 Girls - AM, KJT, GP</li> <li>Manawatu U16 Boys - TP, NC, ST, TN, ST, KM, AK, PKP</li> <li>Manawatu U16 Girls - BM, HC, NP, BW, IRW</li> <li>Manawatu U16 Mixed - CH, KK-H, PT</li> <li>Manawatu U14 Boys - AT</li> <li>Whanganui 18 Mixed - BH, KK, KC</li> <li>Whanganui 16 Boys - AP</li> <li>Whanganui 16 Girls - PP</li> </ul> <p><b>RUGBY LEAGUE</b></p> <ul style="list-style-type: none"> <li>AK - NRL contract with the Sydney Roosters.</li> <li>WT - Canberra Raiders contract for the next 4 years.</li> </ul> <p><b>NETBALL</b></p> <ul style="list-style-type: none"> <li>AH - BEKO League.</li> <li>AMD, DTS, RF - NZSS Advanced Netball programme.</li> </ul> <p><b>BASKETBALL</b></p> <ul style="list-style-type: none"> <li>MM - NZ U16 basketball Team</li> </ul> <p><b>HOCKEY</b></p>
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				<ul style="list-style-type: none"> <li>TP - NZ Māori U21 Hockey Team.</li> </ul>
2.3. To ensure opportunities are given to allow all students to access Te Ao Māori.	<ul style="list-style-type: none"> <li>Celebration of excellence at Matariki</li> <li>Gain a top three placing in the Manu Kōrero English and Māori sections at Nationals</li> <li>Facilitate wānanga on various aspects of te ao Māori</li> </ul>	<ul style="list-style-type: none"> <li>MANUKURA will win the Pei Te Hurinui Jones section</li> <li>MANUKURA will have speakers at the Nationals in English and Maori</li> <li>Successful kapa haka wānanga will have been delivered</li> </ul>	<p>Manu Kōrero Regionals - \$500</p> <p>Māori Wānanga - \$4,000</p> <p>Manu Kōrero Nationals \$6,000</p>	<p>1st place in Junior Māori and Junior English at the Regional Ngā Manu Kōrero Competition and two 2nd places in Junior Māori and Senior English.</p> <p>1st place in the Junior English section in the National Ngā Manu Kōrero competition. Various kapa haka activities were held.</p> <p>A one day mau rākau wānanga was facilitated by Ahorangi (Winitana Whānau) for all Junior students and was well received. The students were able to fulfill practical requirements for US 20948 - Perform Tuwaewae worth 8 credits.</p>
2.4. To ensure all practices reflect the expectation of excellence in delivery.	<ul style="list-style-type: none"> <li>Ensure all MANUKURA uniforms reflect excellence in their appearance for all occasions we attend</li> <li>Professional development for teachers in utilising present excellence exemplars but creating our own levels of excellence</li> </ul>	<ul style="list-style-type: none"> <li>At all occasions all MANUKURA students will wear their uniform with pride</li> <li>Increased levels of Excellence grades in internal and external in all NCEA levels</li> </ul>	<p>Uniform - \$10,000</p>	<p>We spent more than the \$10,000 allocated last year on uniforms but we now have complete number one uniforms for all students, coats for staff to use and all sports teams have the correct uniform. We have already reported on the increased levels of Excellence grades in internal and external in all NCEA levels above. (1.1).</p>
2.5. To cultivate MANUKURA Tikanga.	<ul style="list-style-type: none"> <li>Provide staff and student workshops to promote the philosophies of MANUKURA underpinned by the whare tapawhā model.</li> </ul>	<ul style="list-style-type: none"> <li>Staff and students will better understand the philosophies of MANUKURA underpinned by the whare tapawhā model</li> </ul>	<p>School Camps Junior - \$8,000</p> <p>Leadership Camp - \$2,000</p>	<p>Staff meetings have been utilised to further discuss the kaupapa / ethos / values of MANUKURA.</p>



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	<ul style="list-style-type: none"> <li>• Create opportunities for positive tuakana/teina/tuahine/tungane engagement.</li> <li>• To attend and present at recognised National conferences on the MANUKURA model.</li> </ul>	<ul style="list-style-type: none"> <li>• Positive relationships between tuakana/teina/tuahine/tungane will continue to develop.</li> <li>• We will apply to present the MANUKURA model at a National conference.</li> </ul>	<p>Senior Boot Camp - \$4,000</p> <p>Field Trips / Excursions - \$4,000</p> <p>Students Events - \$800</p>	<p>Morning briefing times and House Sports / Fun event are used to foster the whanaungatanga amongst staff and students.</p> <p>The Senior Ball (Y12-Y13) which was a 1st for MANUKURA was a success in furthering positive engagement amongst staff and students</p> <p>Junior camp was not held this year due to the end of Year European tour however there was a Junior Activity week which was a success with activities held locally and at school.</p>
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<i>Annual Goals for Strategic Goal #3 Improve school organisation</i>				
Long term Goals	Specific Actions for 2017	Expected progress and/or outcomes	Budget/ Resources	Discussion about variance
3.1. To develop 21st century pedagogical approach that incorporates learning with digital technologies to improve student outcomes.	<ul style="list-style-type: none"> <li>Develop a comprehensive Learning With Digital Technology strategic plan (LWDT)</li> <li>Develop and provide a Professional development programme, to upskill staff in the effective use of LWDTs</li> <li>Introduce the Google website to teaching staff as a portfolio for Professional Teaching Criteria</li> </ul>	<ul style="list-style-type: none"> <li>The strategic plan is completed outlining goals for the implementation of the LWDT programme 2017-2019.</li> <li>Increased capacity amongst staff allowing the implementation of more IT tools in teaching &amp; learning.</li> </ul>	\$20,000	We have developed a comprehensive Learning With Digital Technology strategic plan (LWDT) and worked with Massey University to develop and provide a professional development programme, to upskill staff in the effective use of LWDTs. We introduced the Google website to teaching staff as a portfolio for Professional Teaching Criteria.
3.2. To establish policy structure.	<ul style="list-style-type: none"> <li>Review and digitally update the policy and procedure manual and review process to ensure these are regularly reviewed and managed.</li> </ul>	<ul style="list-style-type: none"> <li>Policies, procedures, and manuals are accessible online.</li> </ul>	\$1,000	We have reviewed and digitally update policies and procedures and review processes to ensure these are regularly reviewed and managed through the board and leadership team.
3.3. Acknowledge mana whenua and engage with iwi.	<ul style="list-style-type: none"> <li>Establish and engage appropriately with iwi outside our role.</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen relationships with iwi that have supported our kaupapa.</li> </ul>	Hospitality - \$6,500	We have established and engage appropriately with iwi outside our role.
3.4. Provision of ongoing appropriate professional development.	<ul style="list-style-type: none"> <li>Maintain a monthly professional development report for Board reference.</li> </ul>	<ul style="list-style-type: none"> <li>Monthly professional development report will be included in the EBOT report each month.</li> </ul>	\$10,000	We maintained a monthly professional development report for Board reference.
3.5. All school documentation for	<ul style="list-style-type: none"> <li>Critique the assessment procedures as outlined in the Quality Management</li> </ul>	<ul style="list-style-type: none"> <li>Assessment procedures as outlined in the Quality Management System and the</li> </ul>	\$1,000	We have critiqued the assessment procedures as outlined in the Quality Management System and the MNA





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consent to assess is regularly reviewed.	System and the MNA report.	MNA report are annually critiqued.		report. NZQA are happy with our processes.
3.6. Ensure that our financial systems allow for realistic and detailed budgets, effective monitoring, control, reporting and auditing	<ul style="list-style-type: none"> <li>Budgets are set and monitored to ensure we have a balanced control of expenditure.</li> <li>Budget decisions relate to strategic goals and in particular student centred goals</li> <li>Provide monthly financial reports to all budget holders and reporting to EboT at every Ebot meeting</li> </ul>	<ul style="list-style-type: none"> <li>Budgets are set and adhered to maintain a robust system of monitoring and control of expenditure</li> <li>Budget decisions relate to strategic goals and in particular student centred goals</li> <li>Provide monthly financial reports to all budget holders and reporting to Ebot at every Ebot meeting</li> </ul>	Accountancy - \$10,000 Auditor - \$8,000	Budgets were set and monitored to ensure we have a balanced control of expenditure. Budget decisions related to our strategic goals and in particular student centred goals. We provided monthly financial reports to EboT at every Ebot meeting
3.7. To plan and implement a promotion strategy.	<ul style="list-style-type: none"> <li>Consistent management of website and MANUKURA Whānau Facebook page to ensure it is up to date and actively referred to for all information</li> <li>Student enrolment to be completed by October 30, for the following year.</li> </ul>	<ul style="list-style-type: none"> <li>MANUKURA website is up today with information</li> <li>Student enrolment will be completed by October 30 this year for next year</li> </ul>	\$5,000	ID is constantly updating and monitoring the Public Website and MANUKURA Whānau Facebook page.  Student enrolment 2018 was confirmed and whānau informed by October 30th.
3.8. Establish MOU's with external providers.	<ul style="list-style-type: none"> <li>Ensure that MOU with external providers are mutually beneficial.</li> </ul>	<ul style="list-style-type: none"> <li>To establish a MOU with City Fitness Gym to support the Conditioning programme</li> </ul>	Gym Costs - \$33,000	We ensured that the MOU with external providers are mutually beneficial. City Fitness will not be renewing their MOU with us for 2018 as they do not want to deal with large numbers.
3.9. To promote to the wider community an education model that enhances outcomes	<ul style="list-style-type: none"> <li>Attend kaupapa Māori initiatives that promote Māori advancement, i.e. Matariki Ngā Manu Kōrero.</li> <li>Two leadership team support the hosting of the National Kapa Haka competition in Palmerston North.</li> </ul>	<ul style="list-style-type: none"> <li>Attend Regional and National Ngā Manu Kōrero this year and to win the Pei Te Hurinui section</li> <li>Leadership team members will attend weekly hui with the Kapa Haka committee.</li> </ul>	\$8,000	We attended kaupapa Māori initiatives that promoted Māori advancement, i.e. Matariki Ngā Manu Kōrero. Matariki night was successful. 2 X 2nds and 2 X 1sts in the regional competition. We gained first place in the Junior English section.  Two leadership team members support the hosting of the National Kapa Haka competition in Palmerston North.



<i>Annual Goals for Strategic Goal #4 Improve personnel capabilities</i>				
Long term Goals	Specific Actions for 2017	Expected progress and/or outcomes	Budget/ Resources	Discussion about variance
4.1. Ensuring we have quality staff suitable for the MANUKURA model of delivery.	<ul style="list-style-type: none"> <li>All staff appointments made by November 20, for next year</li> <li>Employ staff who have the capacity to advance and extend the programme in the areas of coaching, sports science and management</li> <li>Apply to MOE for an increase in staffing for the 2018 Academic Year</li> <li>To identify lead staff in each code and provide PD support. Renee - Coaching modelling, Tia Basketball coaching modelling, Potene, Janna, Kristina IRANZ</li> </ul>	<ul style="list-style-type: none"> <li>Adopt a Whānau Ora approach</li> <li>We are able to reappoint our current staff for the 2018 Academic year</li> <li>Able to reappoint our current staff as they have the capacity to advance and extend our programme in the areas of coaching, sports science and management</li> <li>Apply to MOE for an increase in staffing for the 2018 Academic Year</li> <li>To identify lead staff in each code and provide PD support. Renee - Netball New Zealand Coaching modelling, Tia - Basketball Coaching modelling, Potene, Janna, Kristina IRANZ</li> </ul>	\$3,000	<p>2018 Staff appointments were completed by November 20. Conditioning staff</p> <p>Miles Davis (Lead Basketball Coach, Conditioner)</p> <p>Application for staffing increase was unsuccessful.</p> <p>PD will be provided for Renee- Netball New Zealand Coaching modelling, Tia Basketball coaching modelling, Potene, Janna, &amp; Kristina IRANZ</p>
4.2. To provide a robust appraisal system.	<ul style="list-style-type: none"> <li>Implement a digital Appraisal system</li> </ul>	<ul style="list-style-type: none"> <li>Implement the digital Appraisal system to include the PTC approach</li> </ul>	\$4,000	We have implement a digital Appraisal system following the latest NZTC criteria which was published Oct 2017.



<i>Annual Goals for Strategic Goal #5 Improve facilities and resources</i>				
Long term Goals	Specific Actions for 2017	Expected progress and/or outcomes	Budget/ Resources	Discussion about variance
5.1. Maintain systems and procedures to implement an annual maintenance and property plan to alert MOE.	<ul style="list-style-type: none"> <li>To include cyclical maintenance and replacement to all areas of property.</li> </ul>	<ul style="list-style-type: none"> <li>We will have a cyclical maintenance and replacement to all areas of property.</li> </ul>	\$10,000	We follow a cyclical maintenance and replacement procedure in all areas of property.
5.2. To research appropriate sites for future expansion.	<ul style="list-style-type: none"> <li>To investigate possible sites that allow for expansion which reflects our special character.</li> <li>To negotiate and draft plans for possible sites that allow for expansion which reflects our special character.</li> <li>To build on the identified site.</li> </ul>	<ul style="list-style-type: none"> <li>Possible sites have been investigated that allow for expansion which reflects our special character.</li> <li>Possible sites have been negotiated and draft plans that allow for expansion which reflects our special character are produced.</li> <li>We would have built on the identified site.</li> </ul>	\$2,000	In partnership with Massey University we have been successful securing a site to build a temporary campus on in 2019. MOE are in support of the proposed land suggested for build and are now in the process of ensuring it is fit for build before work begins.
5.3. Effective use of available physical resources in order to enhance student learning.	<ul style="list-style-type: none"> <li>To establish a MOU with City Fitness Gym to support the Conditioning programme.</li> </ul>	<ul style="list-style-type: none"> <li>An MOU with City Fitness Gym to support the Conditioning programme would be an annual practice.</li> </ul>		City Fitness Gym does not want to renew our MOE with us so we are still trying to find a new gym that is close enough to school and has the facilities we need.



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<p>5.4. To manage and implement effective fiscal and purchasing controls.</p>	<ul style="list-style-type: none"> <li>• To engage with Education Services to manage our fiscal and purchasing controls.</li> <li>• To provide a draft budget in October, for the following year.</li> <li>• To review the Grants available from outside agencies and how we can best use these to support the wider goals of our programme.</li> </ul>	<ul style="list-style-type: none"> <li>• Education Services manage our fiscal and purchasing controls.</li> <li>• To review the Grants available from outside agencies and how we can best use these to support the wider goals of our programme.</li> </ul>	<p>We have engaged with Education Services to manage our fiscal and purchasing controls and we are in the black, (approximately \$900,000). We realise once we shift to the permanent site we will be needing money to invest in purpose built buildings that may be in excess of what the Ministry can provide for us. We provided a draft budget in October, for the 2018 year. We did not have time to apply for any extra grants but will look into this in 2018.</p>
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