



ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

School Directory

Ministry Number:	1347
Principal:	Jacqualene Maindonald
School Address:	244 Kirkbride Road, Mangere, Auckland
School Postal Address:	244 Kirkbride Road, Mangere, Auckland
School Phone:	09 275 9979
School Email:	office@mangerecentral.school.nz
Accountant / Service Provider:	Canterbury Education Services (CES)

Mangere Central School

Members of the Board

For the year ended 31 December 2022

Name	Position	How Position Gained	Term Expires
Tyrone Adam	Presiding Member	Elected Sept 2022	June 2025
Jacqualene Maindonald	Principal	Ex officio	
Crystal Talagi	Staff Representative	Elected Sept 2022	June 2025
Manino (Minnie) Tufeao	Parent Representative	Elected Sept 2022	June 2025
Justin Latif	Parent Representative	Re-elected Sept 2022	June 2025
Trevita Talakai	Parent Representative	Co-opted Nov 2022	June 2025
Toni Helleur	Parent Representative	Co-opted Nov 2022	June 2025

Name	Position	How Position Gained	Term Expired
Seini Smith	Parent Representative	Re-elected May 2019	May 2022
Toni Helleur	Parent Representative	Elected May 2019	May 2022
Lafaele Leaupepe	Parent Representative	Elected May 2019	May 2022
Sonny Heta	Parent Representative	Re-elected May 2019	May 2022

MANGERE CENTRAL SCHOOL

Annual Report - For the year ended 31 December 2022

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Mangere Central School

Statement of Responsibility

For the year ended 31 December 2022

The Board 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 2022 fairly reflects the financial position and operations of the school.

The School's 2022 financial statements are authorised for issue by the Board.

Tyrone Adams

Full Name of Presiding Member



Signature of Presiding Member

1 June 2023

Date:

Jacqualene Maindonald

Full Name of Principal



Signature of Principal

1 June 2023

Date:

Mangere Central School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue				
Government Grants	2	5,654,584	4,572,303	5,142,200
Locally Raised Funds	3	81,309	81,400	69,753
Interest Income		24,925	5,000	7,918
Total Revenue		5,760,818	4,658,703	5,219,871
Expenses				
Locally Raised Funds	3	60,243	82,525	29,209
Learning Resources	4	3,590,949	3,440,645	3,493,443
Administration	5	794,252	254,249	487,612
Finance		1,910	2,635	1,537
Property	6	1,059,327	1,003,519	942,627
Loss on Disposal of Property, Plant and Equipment		35,993	-	50
		5,542,674	4,783,573	4,954,478
Net Surplus / (Deficit) for the year		218,144	(124,870)	265,393
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		218,144	(124,870)	265,393

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



Mangere Central School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Equity at 1 January		3,001,607	3,001,608	2,736,214
Total comprehensive revenue and expense for the year		218,144	(124,870)	265,393
Equity at 31 December		3,219,751	2,876,738	3,001,607
Accumulated comprehensive revenue and expense		3,219,751	2,876,738	3,001,607
Equity at 31 December		3,219,751	2,876,738	3,001,607

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



Mangere Central School

Statement of Financial Position

As at 31 December 2022

	Notes	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Current Assets				
Cash and Cash Equivalents	7	503,179	309,290	323,716
Accounts Receivable	8	317,642	238,938	261,013
GST Receivable		31,240	815	815
Prepayments		30,188	27,346	27,346
Inventories	9	6,226	5,934	5,934
Investments	10	1,058,474	955,021	955,021
Funds Receivable for Capital Works Projects	16	112,511	-	63,077
		<u>2,059,460</u>	<u>1,537,344</u>	<u>1,636,922</u>
Current Liabilities				
Accounts Payable	12	390,346	297,773	298,976
Revenue Received in Advance	13	24,576	13,812	13,811
Provision for Cyclical Maintenance	14	114,967	171,711	-
Finance Lease Liability	15	10,187	10,753	12,623
Funds held for Capital Works Projects	16	103,536	-	115,841
		<u>643,612</u>	<u>494,049</u>	<u>441,251</u>
Working Capital Surplus/(Deficit)		1,415,848	1,043,295	1,195,671
Non-current Assets				
Property, Plant and Equipment	11	1,873,150	1,854,059	1,979,851
		<u>1,873,150</u>	<u>1,854,059</u>	<u>1,979,851</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	64,881	12,036	164,582
Finance Lease Liability	15	4,366	8,580	9,333
		<u>69,247</u>	<u>20,616</u>	<u>173,915</u>
Net Assets		<u>3,219,751</u>	<u>2,876,738</u>	<u>3,001,607</u>
Equity		<u>3,219,751</u>	<u>2,876,738</u>	<u>3,001,607</u>

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



Mangere Central School

Statement of Cash Flows

For the year ended 31 December 2022

	Note	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Cash flows from Operating Activities				
Government Grants		1,598,767	1,617,586	1,689,072
Locally Raised Funds		81,309	26,966	67,151
Goods and Services Tax (net)		(30,425)	13,532	13,532
Payments to Employees		(601,070)	(649,869)	(596,258)
Payments to Suppliers		(555,554)	(450,014)	(865,673)
Interest Paid		(1,910)	(2,635)	(1,537)
Interest Received		12,922	4,901	5,611
Net cash from/(to) Operating Activities		504,039	560,467	311,898
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,916	-	(50)
Purchase of Property Plant & Equipment (and Intangibles)		(152,012)	(72,128)	(91,490)
Purchase of Investments		(100,000)	(202,191)	(102,191)
Net cash from/(to) Investing Activities		(249,096)	(274,319)	(193,731)
Cash flows from Financing Activities				
Finance Lease Payments		(13,742)	(6,725)	(5,295)
Funds Administered on Behalf of Third Parties		(61,738)	-	94,887
Net cash from/(to) Financing Activities		(75,480)	(6,725)	89,592
Net increase/(decrease) in cash and cash equivalents		179,463	279,423	207,759
Cash and cash equivalents at the beginning of the year	7	323,716	29,867	115,957
Cash and cash equivalents at the end of the year	7	503,179	309,290	323,716

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

Mangere Central School

Notes to the Financial Statements

For the year ended 31 December 2022

1. Statement of Accounting Policies

a) Reporting Entity

Mangere Central School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The 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 statements have been prepared for the period 1 January 2022 to 31 December 2022 and in accordance with the requirements of the Education and Training Act 2020.

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 and Training Act 2020 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 expense 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.

Cyclical maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.

Useful lives of property, plant and equipment

The 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

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15.

Recognition of grants

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

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.

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

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings 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. 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 revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the 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.

Interest Revenue

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

d) 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.

e) 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.

f) Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The schools receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

g) Inventories

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

h) 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.

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

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

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

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

The estimated useful lives of the assets are:

Building improvements	40 years
Board Owned Buildings	40 years
Furniture and equipment	10 years
Information and communication technology	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value

j) 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.

k) Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide 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, by non teaching staff, to but not yet taken at balance date.

Long-term employee entitlements

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

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



l) Revenue Received in Advance

Revenue received in advance relates to fees received from grants received 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.

The School holds sufficient funds to enable the refund of unearned fees, should the School be unable to provide the services to which they relate.

m) Funds held for Capital works

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

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

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 is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition.

The school carries out painting maintenance of the whole school over a 7 to 15 year period, the economic outflow of this is dependent on the plan established by the school to meet this obligation and is detailed in the notes and disclosures of these accounts.

o) Financial Instruments

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

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

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.

r) 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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Government Grants - Ministry of Education	2,154,852	1,264,081	1,805,635
Teachers' Salaries Grants	2,709,055	2,575,314	2,603,657
Use of Land and Buildings Grants	790,677	732,908	732,908
	<u>5,654,584</u>	<u>4,572,303</u>	<u>5,142,200</u>

The school has opted in to the donations scheme for this year. Total amount received was \$71,400.

3. Locally Raised Funds

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Revenue			
Donations & Bequests	41,540	40,000	35,828
Curriculum related Activities - Purchase of goods and services	978	1,200	-
Fees for Extra Curricular Activities	9,528	15,800	1,669
Trading	10,275	16,400	13,844
Fundraising & Community Grants	18,988	8,000	18,412
	<u>81,309</u>	<u>81,400</u>	<u>69,753</u>
Expenses			
Extra Curricular Activities Costs	55,869	64,125	16,439
Trading	382	13,400	10,447
Fundraising and Community Grant Costs	3,992	5,000	2,323
	<u>60,243</u>	<u>82,525</u>	<u>29,209</u>
<i>Surplus/ (Deficit) for the year Locally raised funds</i>	<u>21,066</u>	<u>(1,125)</u>	<u>40,544</u>

4. Learning Resources

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Curricular	139,462	105,031	98,670
Information and Communication Technology	28,860	33,000	39,721
Library Resources	5,252	2,500	7,923
Employee Benefits - Salaries	3,152,169	2,998,322	3,022,954
Staff Development	39,063	66,000	88,091
Depreciation	226,143	235,792	236,084
	<u>3,590,949</u>	<u>3,440,645</u>	<u>3,493,443</u>

5. Administration

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Audit Fee	9,240	7,224	7,224
Board Fees	3,650	6,050	2,275
Board Expenses	15,720	15,500	14,962
Communication	5,080	6,000	5,543
Consumables	14,602	8,800	13,423
Operating Lease	15,268	12,000	7,336
Other	33,171	20,000	18,555
Employee Benefits - Salaries	163,029	151,575	113,265
Insurance	12,097	12,500	11,606
Service Providers, Contractors and Consultancy	13,674	14,600	14,142
Healthy Lunches in Schools	508,721	-	279,281
	<u>794,252</u>	<u>254,249</u>	<u>487,612</u>

6. Property

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Caretaking and Cleaning Consumables	16,049	12,100	16,715
Consultancy and Contract Services	68,540	68,000	68,900
Cyclical Maintenance Provision	15,276	19,165	(32,937)
Grounds	5,162	3,000	14,027
Heat, Light and Water	39,155	41,000	32,433
Repairs and Maintenance	69,660	63,495	59,354
Use of Land and Buildings	790,677	732,908	732,908
Security	9,325	10,000	8,965
Employee Benefits - Salaries	45,483	53,851	42,262
	<u>1,059,327</u>	<u>1,003,519</u>	<u>942,627</u>

The use of land and buildings figure represents 5% of the school's total property value. Property values are established as part of the nationwide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

7. Cash and Cash Equivalents

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Bank Accounts	503,179	309,290	323,716
Cash and cash equivalents for Statement of Cash Flows	<u>503,179</u>	<u>309,290</u>	<u>323,716</u>

The following notes should be used where applicable:

Of the \$503,179 Cash and Cash Equivalents, \$139,285 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2023 on Crown owned school buildings.



8. Accounts Receivable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Receivables	23,000	13,750	13,750
Receivables from the Ministry of Education	48,879	-	-
Interest Receivable	10,857	2,307	2,307
Banking Staffing Underuse	-	-	22,075
Teacher Salaries Grant Receivable	234,906	222,881	222,881
	<u>317,642</u>	<u>238,938</u>	<u>261,013</u>
Receivables from Exchange Transactions	33,857	16,057	16,057
Receivables from Non-Exchange Transactions	283,785	222,881	244,956
	<u>317,642</u>	<u>238,938</u>	<u>261,013</u>

9. Inventories

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Stationery	6,226	5,934	5,934
	<u>6,226</u>	<u>5,934</u>	<u>5,934</u>

10. Investments

The School's investment activities are classified as follows:

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Current Asset			
Short-term Bank Deposits	1,058,474	955,021	955,021
Total Investments	<u>1,058,474</u>	<u>955,021</u>	<u>955,021</u>



11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2022	\$	\$	\$	\$	\$	\$
Building Improvements	1,351,814	6,858	-	-	(42,854)	1,315,818
Furniture and Equipment	318,606	90,745	(5,891)	-	(77,703)	325,757
Information and Communication Technology	237,889	46,912	(30,102)	-	(83,181)	171,518
Leased Assets	21,333	6,339	-	-	(13,451)	14,221
Library Resources	50,209	7,497	(2,916)	-	(8,954)	45,836
Balance at 31 December 2022	1,979,851	158,351	(38,909)	-	(226,143)	1,873,150

The net carrying value of assets held under a finance lease is \$14,221 (2021: \$21,333)

Restrictions

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

	2022 Cost or Valuation	2022 Accumulated Depreciation	2022 Net Book Value	2021 Cost or Valuation	2021 Accumulated Depreciation	2021 Net Book Value
	\$	\$	\$	\$	\$	\$
Building Improvements	1,722,586	(406,767)	1,315,819	1,715,727	(363,913)	1,351,814
Furniture and Equipment	958,097	(632,342)	325,755	895,908	(577,302)	318,606
Information and Communication Technology	383,408	(211,889)	171,519	453,200	(215,311)	237,889
Leased Assets	39,452	(25,232)	14,220	154,103	(132,770)	21,333
Library Resources	122,321	(76,484)	45,837	121,903	(71,694)	50,209
Balance at 31 December	3,225,864	(1,352,714)	1,873,150	3,340,841	(1,360,990)	1,979,851

12. Accounts Payable

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Creditors	101,204	49,076	50,277
Accruals	8,340	8,402	8,403
Banking Staffing Overuse	19,236	-	-
Employee Entitlements - Salaries	234,906	222,881	222,881
Employee Entitlements - Leave Accrual	26,660	17,414	17,415
	390,346	297,773	298,976
Payables for Exchange Transactions	390,346	297,773	298,976
	390,346	297,773	298,976

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Grants in Advance - Ministry of Education	9,979	-	-
Other revenue in Advance	14,597	13,812	13,811
	24,576	13,812	13,811



14. Provision for Cyclical Maintenance

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
Provision at the Start of the Year	164,582	164,582	227,089
Increase to the Provision During the Year	15,276	19,165	(32,937)
Use of the Provision During the Year	-	-	(29,570)
Provision at the End of the Year	<u>179,858</u>	<u>183,747</u>	<u>164,582</u>
Cyclical Maintenance - Current	114,967	171,711	-
Cyclical Maintenance - Non current	64,881	12,036	164,582
	<u>179,848</u>	<u>183,747</u>	<u>164,582</u>

15. Finance Lease Liability

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

	2022 Actual \$	2022 Budget (Unaudited) \$	2021 Actual \$
No Later than One Year	11,078	10,753	12,623
Later than One Year and no Later than Five Years	4,624	8,580	9,333
Future Finance Charges	(1,148)	-	2,149
	<u>14,554</u>	<u>19,333</u>	<u>24,105</u>
Represented by			
Finance lease liability - Current	10,187	10,753	14,234
Finance lease liability - Non current	4,367	8,580	9,871
	<u>14,554</u>	<u>19,333</u>	<u>24,105</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. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 7.

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Transfer Between Projects	Board Contributions \$	Closing Balances \$
MOE 5YA - Block 6 Replace Roof/Ceiling Tiles - Project	(1,945)	2,589	-	-	(644)	-
MOE 5YA - Boiler Pipe Repairs - Project 223520	(15,579)	3,399	-	-	12,180	-
MOE 5YA - Project Expenses	(9,514)	-	-	-	9,514	-
MOE 5YA - Onsite Portacom Office / LSC - Project 218983	(15,085)	8,227	-	-	6,858	-
MOE 5YA - Lifecycle Replacement Heat Pump	-	47,925	(5,137)	-	-	42,788
MOE SIP - Outdoor Environment	(20,954)	-	(9,522)	30,476	-	-
MOE SIP - Repurpose New Outdoor Area	22,332	-	(5,238)	(17,094)	-	-
MOE SIP - Audio System	2,750	-	(2,417)	(333)	-	-
MOE - SIP Site 2, 11 Replacements	89,100	-	(76,041)	(13,059)	-	-
MOE SIP - Site Shade Canopy	1,659	-	(66,309)	-	-	(64,650)
MOE 5YA - Block 1, 2, 6, 9, B: Roofing Replacement (Project # 238156)	-	129,060	(106,259)	-	-	22,801
MOE 5YA - AMS Combined - 3: ILE Upgrade to Four Classrooms	-	50,284	(12,337)	-	-	37,947
MOE 5YA - Blocks 1, 3, 9 Lifecycle Replacement of Floor	-	-	(47,861)	-	-	(47,861)
Totals	52,764	241,484	(331,121)	(10)	27,908	(8,975)

Represented by:

Funds Held on Behalf of the Ministry of Education	103,536
Funds Receivable from the Ministry of Education	(112,511)

2021	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
MOE 5YA - Block 6 Replace Roof/Ceiling Tiles - Project 216	(1,945)	-	-	-	(1,945)
MOE 5YA - Boiler Pipe Repairs - Project 223520	(15,579)	-	-	-	(15,579)
MOE 5YA - Project Expenses	(9,514)	-	-	-	(9,514)
MOE 5YA - Onsite Portacom Office / LSC - Project 218983	(15,085)	-	-	-	(15,085)
MOE 5YA - Lifecycle Replacement Heat Pump (238159)	-	79,839	(100,793)	-	-
MOE SIP - Outdoor Environment	-	89,034	(66,702)	-	(20,954)
MOE SIP - Repurpose New Outdoor Area	-	38,700	(35,950)	-	22,332
MOE SIP - Audio System	-	89,100	-	-	2,750
MOE - SIP Site 2, 11 Replacements	-	11,435	(9,776)	-	89,100
MOE SIP - Site Shade Canopy	-	-	-	-	1,659
Totals	(42,123)	308,108	(213,221)	-	52,764

Represented by:

Funds Held on Behalf of the Ministry of Education	115,841
Funds Receivable from the Ministry of Education	(63,077)



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 Board members, Principal, Deputy Principals and Heads of Departments.

	2022 Actual \$	2021 Actual \$
<i>Board Members</i>		
Remuneration	3,650	2,275
<i>Leadership Team</i>		
Remuneration	523,298	412,057
Full-time equivalent members	4	3
Total key management personnel remuneration	<u>526,948</u>	<u>414,332</u>

There are 6 members of the Board excluding the Principal. The Board had held 6 full meetings of the Board in the year. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

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

	2022 Actual \$000	2021 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	190 - 200	170 - 180
Benefits and Other Emoluments	5 - 10	5 - 10
Termination Benefits	-	-

Other Employees

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

Remuneration \$000	2022 FTE Number	2021 FTE Number
100 - 110	3.00	4.00
120 - 130	2.00	0.00
	<u>6.00</u>	<u>6.00</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 board members, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2022 Actual	2021 Actual
Total	\$0	\$0
Number of People	0	0

20. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at **31 December 2022** (Contingent liabilities and assets at **31 December 2021**: nil).

Holidays Act Compliance – schools payroll

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

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

To the extent that any obligation cannot reasonably be quantified at 31 December 2022, a contingent liability for the school may exist.

In 2022 the Ministry of Education provided additional funding for both the Support Staff in Schools' Collective Agreement (CA) Settlement and the Teacher Aide Pay Equity Settlement. The School is still yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual teacher aides employed in 2022. The Ministry is in the process of determining the amount of the final wash up payment for the year ended 31 December 2022. Even though the payment is [confirmed/probable], the amount to be received is not known with a high level of certainty. The School has therefore not recognised the expected receipt (asset) and income in its financial statements. The payment is expected to be received in July 2023.

21. Commitments

(a) Capital Commitments

(a) A \$57,000 contract for Lifecycle Replacement of Heat Pumps, \$47,925 has been received of which \$5,136 has been spent on the project to date. This project has been approved by the Ministry; and

(b) A \$21,477 contract for Shade Canopy, \$11,435 has been received and \$64,650 have been spent on the project to date. This project has been approved by the Ministry; and

(c) A \$150,000 contract for Block 1,2,6,9B Roofing, \$129,060 has been received of which \$106,259 has been spent on the project to date. This project has been approved by the Ministry; and

(d) A \$502,840 contract for Room 3 ILE Upgrade, \$50,284 has been received of which \$12,337 has been spent on the project to date. This project has been approved by the Ministry; and

(e) A \$98,000 contract for Block 1,3,9 Lifecycle replacement of Flooring, \$83,610 has been received of which \$47,861 has been spent on the project to date. This project has been approved by the Ministry; and

(Capital commitments at 31 December 2021: \$Nil)



22. Financial Instruments

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

Financial assets measured at amortised cost

	2022 Actual	2022 Budget (Unaudited)	2021 Actual
	\$	\$	\$
Cash and Cash Equivalents	503,179	309,290	323,716
Receivables	317,642	238,938	261,013
Investments - Term Deposits	1,058,474	955,021	955,021
Total Financial assets measured at amortised cost	<u>1,879,295</u>	<u>1,503,249</u>	<u>1,539,750</u>

Financial liabilities measured at amortised cost

Payables	390,346	297,773	298,976
Finance Leases	14,553	19,333	21,956
Total Financial Liabilities Measured at Amortised Cost	<u>404,899</u>	<u>317,106</u>	<u>320,932</u>

23. Events After Balance Date

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

24. Comparatives

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



Independent auditor's report

To the readers of the financial statements of Mangere Central School for the year ended 31 December 2022

The Auditor-General is the auditor of Mangere Central School (the School). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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, which comprise the statement of financial position as at 31 December 2022, and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, 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 2022, and
 - its financial performance and its 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 (Public Sector PBE Standards RDR)

Our audit was completed on 1 June 2023. This is the date at which our opinion is expressed.

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

Basis for Opinion

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

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

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

Responsibilities of the Board for the financial statements

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

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

In preparing the financial statements, the Board is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board is also responsible for disclosing, as

applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the 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.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on page 1, and pages 22 to 36 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: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



Andrew Steel | **Moore Markhams Wellington Audit**
On behalf of the Auditor-General | Wellington, New Zealand



Analysis of Variance - 2022

MANGERE CENTRAL SCHOOL

ANALYSIS OF VARIANCE 2022

Strategic Aim:	<p>Provide quality learning experiences and opportunities:</p> <ul style="list-style-type: none">• Provide relevant professional development.• Establish quality relationships.• Encourage innovative practices. <p>Increase Learner Engagement and Agency:</p> <ul style="list-style-type: none">• Create an authentic-based curriculum built on learner voice, learner agency, well-being and self efficacy.• Embed a common MCS language of learning and learner dispositions. <p>Build leadership capacity by strengthening:</p> <ul style="list-style-type: none">• Inquiry-into-practice capabilities.• Coaching and leadership capabilities• Empower our whanau to be leaders within our learning community.
Annual Aim:	<p>SKILLS - To provide a rich curriculum and contextualised learning experiences and opportunities that support all learners to live our school Vision and Mission.</p> <p>ATTITUDES - To develop and nurture positive social/life values that prepare and equip all learners to live successful lives as learners and leaders.</p> <p>ACTIONS - To be a leader of my own learning and to experience success as learners and leaders.</p>
Annual Aim:	<ul style="list-style-type: none">• 100% of our target students make at least one year's progress in reading and maths.• 100% of teachers are entering comments and artefacts of learning onto our new SMS system.
Baseline Data:	<ul style="list-style-type: none">• The process for determining progress entry points was a combination of OTJ, summative data and student voice for reading, writing and maths. The net result was from 90% to 95% of our students made at least one year of progress for one year of learning.• Measuring how successful teachers were at entering comments and artefacts of learning onto our new SMS system was based on soft data collation - meeting deadlines, spot checks, conversations and appraisals.

Actions:
(what did we do?)

We trained two additional teachers in Reading Recovery.

We refined our Accelerated Learning Process - ALP

- This is based on the MOE Accelerated Learning Initiative where each classroom teacher selects children who were achieving just below the expected level for their age. These children became our target children.

Specific goals for the professional learning and development:

We engaged with Cognition to support our school in our high need areas.

1. [Strengthen](#) our work in developing our alignment of the Pacific Education Plan (PEP) - [2022](#)
2. Improve learner achievement in Literacy (Year 1-4) and growing leadership in this curriculum area
3. Improve Learner achievement in numeracy (in year 5 - 8) and growing leadership in this curriculum area.

- Teachers worked as a team to identify each child's strengths and gaps and then to develop specific where-to-next goals to implement.
- ALP's were discussed twice a term, as a team, sharing expertise and suggested where-to-next steps.
- PD was reduced as staff meetings were reduced and went onto ZOOM.

We monitored well-being

- Staff meetings were reduced.
- Team meetings were flexible and focused specifically on Visible Learning.
- Teams were supportive and worked together

- **Choice Theory** was implemented via online webinars with new staff.

- **Visible Learning** was modified to increase student agency in class and online digitally using Seesaw, Hero and Hapara. Teams developed their own expectations and were challenged to achieve a higher standard of work through regular team meetings.

Design for learning

- Our school implements a Localised Curriculum based on culturally responsive practices, as identified in Tapasa and the Pacifica Learning Plan. It incorporates and supports aspects of Pasifika Culture through language, beliefs, values, history and tikanga.
- In 2021 our key priority was promoting and tracking wellbeing.

Actions:
(what did we do?)

Analysis

Our mid year progress reporting indicates the progress point for children at the half way point toward completing a full year of learning. Our end of year progress report indicates the achievement position for children after a full year of learning.

Milestones and expectations are used by teachers to identify what specific knowledge and skills students know and need to know. We expect our children to be working toward their individual milestones and to progress toward their end of year expectation. We would expect most children to be below end of year expected standard at the mid year point.

Analysis provides senior leaders with an overview of success to ensure learning is at the forefront of what we do. Analysis also indicates the support students need to be successful. This provides us with evidence of impact or lack of impact.

When reading this report it is important to note several things:

- we are analysing progress made by individual students
- the analysis is within a specific time frame
- an individual report shows our target students and the progress they have made.

Accelerated Learning Process

Each year we use our end of year data analysis to identify students who are achieving just below expectation. These students form our Accelerated Learning Group.

Accelerated Learning refers to a series of simple techniques that any teacher can incorporate into any lesson to ensure that a maximum amount of learning takes place. It works on the premise that time spent in class must be used efficiently, implying that sound lesson planning forms the foundational framework.

Proven ways of accelerating learning is to set clear goals and short learning sessions, limit distractions, practice regularly, understand what motivates you, and share what you've learned with others.

Every class teacher selects five students to form their ALT group, in the areas of reading, writing and math. These children are selected based on their achievement levels, which should be at 'just below expectation'. With this extra focus and support it is expected that these students will make accelerated gains and the teaching techniques used to support these children can and will be used across the wider class.

Actions:
(what did we do?)

Accelerated Learning Process

Twice a term staff meet to update student progress. These meetings are a combination of collaborative conversations which focus on sharing best practice strategies, possible where-to-next brainstorms, elaborate questioning, self reflection and a general sharing and supporting of ideas.

Teachers must record the students:

- STRENGTH: What the student knows and can do
- GAP: What the student does not know and cannot yet do
- WHERE TO NEXT: Teacher action - what are 'YOU' going to do to support your student

Reasons for the variance:
(why did it happen?)

While persevering with the core curriculum our focus was modified and adapted to support students and whanau 'Wellbeing' throughout our national pandemic.

COVID19 and Lockdown experiences still have had a major impact on our students' wellbeing - particularly social and emotional wellbeing. Covid19 and Lockdown are as much about financial hardship as they are about health challenges - mentally and physically.

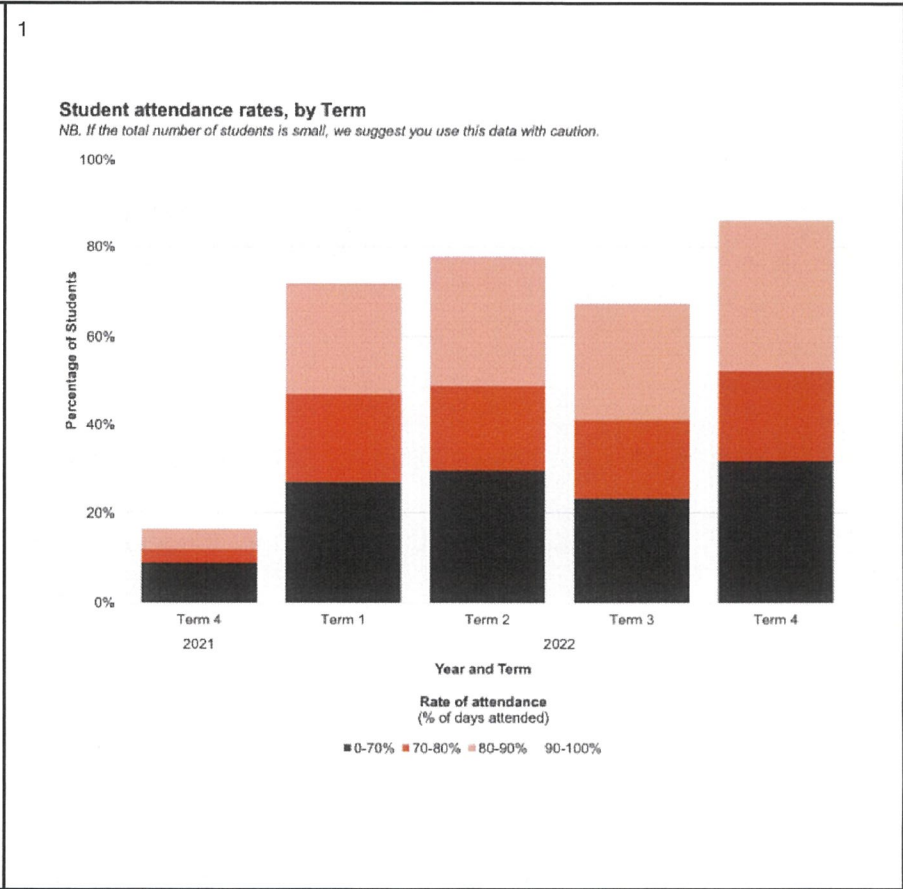
Inconsistencies in student attendance each term.

The percentage of students attending regularly was highest in term 4 of 2022 (83.6%) and lowest in term 4 of 2021 (14.0%).

Fewer students were attending regularly in term 4 of 2021 (14.0%) than in the same term of 2022 (83.6%).

An increase in students attending regularly in term 4 of 2022 (83.6%) compared with term 3 of 2022 (67.4%).

¹Reported by 'Every Day Matters', Data team | Evidence, Data and Knowledge | Ministry of Education (2023)



Reasons for the variance: (why did it happen?)

Start of 2022

- We began 2022 in Covid Orange Light, with staggered timetables. We increased the number of breaks throughout the day from 2 to 4, however each break was reduced from 40 minutes to 15 minutes. We operated with separate staff rooms, separate playing areas, and limited assemblies to groups of less than 100.
- Throughout term one our initial priority was to focus on ensuring our students returned to school.
- To ensure staff wellbeing was being addressed we balanced the need to focus our efforts on onsite teaching first.
- As Omicron increased in the community, so did the need to adapt how and what our response to learning was.
- On average our daily attendance was 33.25% for the first five weeks of school.
- Omicron not only impacted student attendance, it began to impact on our staff absences.
- Our approach was further modified to address the needs of our children at home isolating, with 65% of our families isolating.
- We developed a Hybrid plan - [link](#).
- A core component of our plan included checking in with whanau - connecting with the home with regular calls, emails and in some cases, personal support.

Further issues:

- Teaching was difficult with fluctuating student numbers.
- Students were returning at different times, so lesson often had to be repeated, so it took time to get traction.
- Attitudes towards learning changed. Students were less focused, and some had less drive to self-motivate
- Catch up testing cannot be done when students are away.
- Low % of students returning.
- Parents ability to provide support and resources was very limited.
- As students returned the dynamics of the class changed and impacted on some children with increased numbers and reduced individual time available.
- In addition examples of challenging behaviours increased, and tolerance and patience decreased due to the many stressors in play.

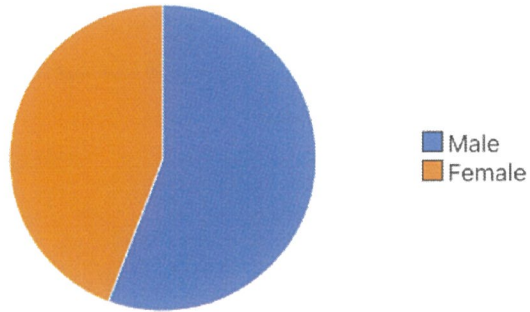
Progress

- We developed a team of motivated staff to work with external facilitators. These teams met at least three times a term to co-construct workshops and PLD specific to the target students and teachers needs.
- Expectations were co-constructed and collaborated planning encouraged.
- text
- text
- text

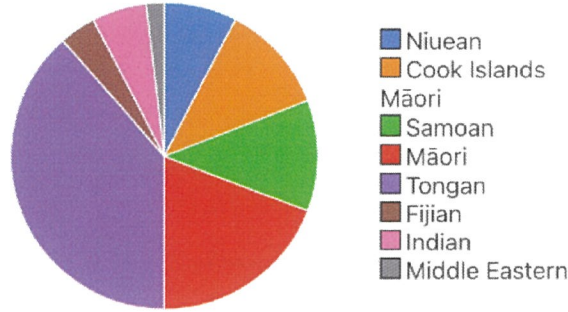
2022 Progress Reporting in Reading - End Year

Year 1-4 Target Students

Gender



MoE Ethnicity Groups*



Demographics

Gender	Year 2	Year 3	Year 4	Year 5	Ethnicity
29 Male	2 Male	11 Male	7 Male	9 Male	10 Māori
23 Female	1 Female	14 Female	3 Female	5 Female	20 Tongan
					2 Fijian
					6 Samoan
					3 Indian
					1 Southeast Asian
					4 Niuean
					6 Cook Is

Milestone	Magenta	Red	Yellow	Blue	Green	Orange	Turquoise	Purple/Gold	Early Level 2	At Level 2	Towards Level 3	Early Level 3	At Level 3	Towards
Mid Year 1	16 (30.77%)	20 (38.46%)	6 (11.54%)											
End Year 1	4 (7.69%)	22 (42.31%)	15 (28.85%)	1 (1.92%)	2 (3.85%)	4 (7.69%)								
Mid Year 2	1 (1.92%)	7 (13.46%)	12 (23.08%)	7 (13.46%)	5 (9.62%)	5 (9.62%)	3 (5.77%)	1 (1.92%)						
End Year 2	1 (1.92%)	2 (3.85%)	6 (11.54%)	8 (15.38%)	4 (7.69%)	9 (17.31%)	7 (13.46%)	5 (9.62%)	4 (7.69%)				1 (1.92%)	
Mid Year 3		2 (3.85%)	3 (5.77%)	2 (3.85%)	4 (7.69%)	1 (1.92%)	12 (23.08%)							
End Year 3		2 (3.85%)		3 (5.77%)	1 (1.92%)	10 (19.23%)	5 (9.62%)	1 (1.92%)	1 (1.92%)					
Mid Year 4				1 (1.92%)	2 (3.85%)	2 (3.85%)	3 (5.77%)	4 (7.69%)	1 (1.92%)	1 (1.92%)				
End Year 4						1 (1.92%)	1 (1.92%)	1 (1.92%)	2 (3.85%)	4 (7.69%)	3 (5.77%)			3 (5.77%)

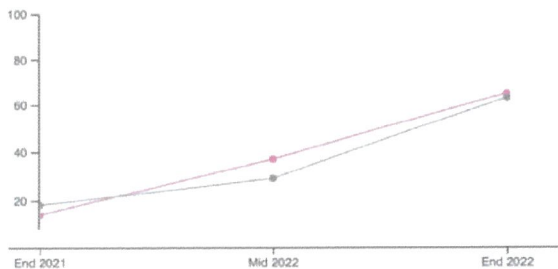
Analysis Key

Green - students who have moved up from their previous result in Reading Progressions

Orange - students who have moved down from their previous result in Reading Progressions

Beige - students who have not moved level from their previous result in Reading Progressions.

Percentage of students at or above



Counts ↑ Mid 2022 End 2022

Category	Mid 2022	End 2022
Well above	0	0
Above	5	20
At	14	14
Below	16	11
Well below	17	7
Total At or above	19 out of 52	34 out of 52
Percentage At or above	37%	65%

Analysis

This report is focused on our 52 target students in the area of reading for our year 1-4 children.

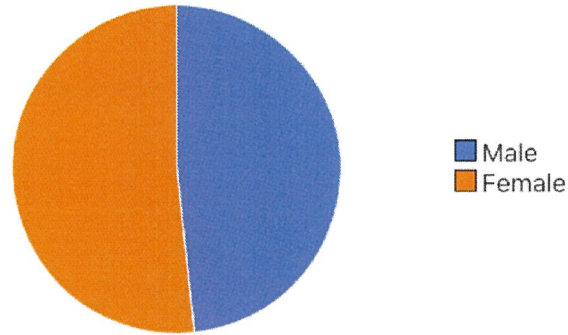
15 children have moved from being well below / below at mid year to meeting or above standard by end of year. This is 29% of the target group and represents a significant achievement.

One child did not make progress - Year 3 Niuean male.

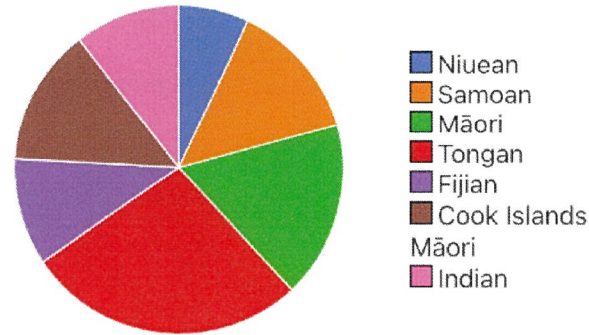
2022 Progress Reporting in Writing - End Year

Year 1-2 Target Students

Gender



MoE Ethnicity Groups*



Demographics

Gender	Ethnicity
14 Male	2 Niuean
15 Female	4 Samoan
Year 1	5 Māori
2 Male	8 Tongan
1 Female	3 Fijian
Year 2	4 Cook Is
12 Male	3 Indian
14 Female	

Milestone	Early Level 1	At Level 1	Towards Level 2	Early Level 2	At Level 2	Counts ↑	Mid 2022	End 2022
End Year 0	11 (37.93%) ⊖11					Well above	0	0
Mid Year 1	26 (89.66%) ⊖26	2 (6.90%) ⊕2				Above	18	18
End Year 1	17 (58.62%) ⊖17	9 (31.03%) ⊕7 ⊖2	3 (10.34%) ⊕3			At	11	10
Mid Year 2	8 (27.59%) ⊖8	14 (48.28%) ⊕9 ⊖5	4 (13.79%) ⊕3 ⊖1			Below	0	1
End Year 2	1 (3.45%) ⊖1	10 (34.48%) ⊕6 ⊖4	12 (41.38%) ⊕9 ⊖3	2 (6.90%) ⊕2	1 (3.45%) ⊕1	Well below	0	0
Mid Year 3						Total At or above	29 out of 29	28 out of 29
						Percentage At or above	100%	97%

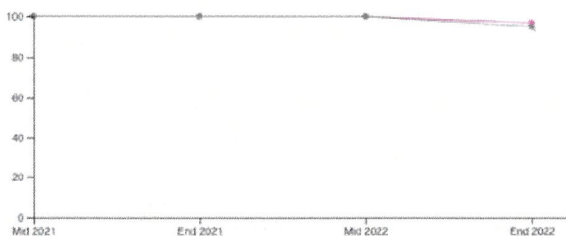
Analysis Key

Green - students who have moved up from their previous result in Reading Progressions

Orange - students who have moved down from their previous result in Reading Progressions

Beige - students who have not moved level from their previous result in Reading Progressions.

Percentage of students at or above



Analysis

This report is focused on our 29 target students in the area of writing for our year 1-2 children.

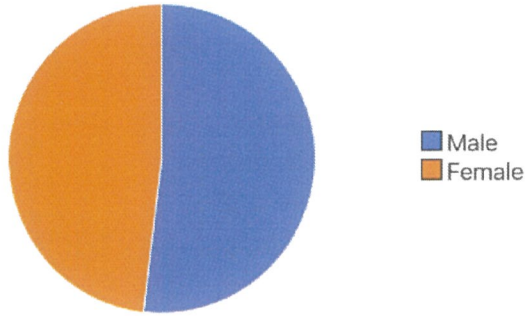
28 children have maintained steady progress throughout the year, achieving at or above standard by end of year. This is 97% of the target group and represents a significant achievement.

One child did not make progress - a Year 3 Niuean male.

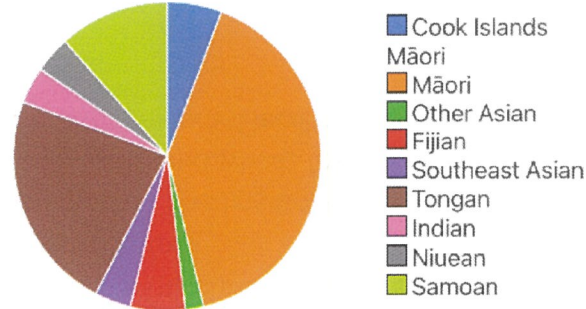
2022 Progress Reporting in Math - End Year

Year 4-8 Target Students

Gender



MoE Ethnicity Groups*



Demographics

Gender	Year 6	Ethnicity
27 Male	5 Male	3 Cook Islands
25 Female	7 Female	21 Māori
		1 Other Asian
Year 4	Year 7	3 Fijian
2 Male	5 Male	2 Southeast Asian
2 Female	10 Female	12 Tongan
		2 Indian
Year 5	Year 8	2 Niuean
11 Male	4 Male	6 Samoan
4 Female	2 Female	

Milestone	Early Level 1	At Level 1	Towards L2	Early Level 2	At Level 2	Early Level 3	At Level 3	Early Level 4
Mid Year 3	1 (1.92%) ⊖1	16 (30.77%) ⊖16	23 (44.23%) ⊖23	1 (1.92%) ⊖1				
End Year 3		13 (25.00%) ⊖1 ⊖11 ⊕1	25 (48.08%) ⊖5 ⊖20	5 (9.62%) ⊖4 ⊖1	3 (5.77%) ⊖1 ⊖2			
Mid Year 4		6 (11.54%) ⊖6	31 (59.62%) ⊖7 ⊖23 ⊕1	5 (9.62%) ⊖1 ⊖3 ⊕1	3 (5.77%) ⊖1 ⊖2			
End Year 4			16 (30.77%) ⊖16	11 (21.18%) ⊖8 ⊖3	17 (32.69%) ⊖14 ⊖3	1 (1.92%) ⊖1		
Mid Year 5			8 (15.38%) ⊖8	8 (15.38%) ⊖3 ⊖5 ⊕1	13 (25.00%) ⊖6 ⊖7	1 (1.92%) ⊖1		
End Year 5			4 (7.69%) ⊖4	3 (5.77%) ⊖1 ⊖2	18 (34.62%) ⊖9 ⊖9	2 (3.85%) ⊖2	1 (1.92%) ⊖1	
Mid Year 6		1 (1.92%) ⊖1		2 (3.85%) ⊖1 ⊖1	11 (21.15%) ⊖2 ⊖9	4 (7.69%) ⊖1 ⊖1	2 (3.85%) ⊖1 ⊖1	
End Year 6				2 (3.85%) ⊖1 ⊖1	4 (7.69%) ⊖4	6 (11.54%) ⊖3 ⊖3	4 (7.69%) ⊖4	2 (3.85%) ⊖2
Mid Year 7				1 (1.92%) ⊖1	2 (3.85%) ⊖2	1 (1.92%) ⊖1	2 (3.85%) ⊖2	
End Year 7						1 (1.92%) ⊖1	2 (3.85%) ⊖2	2 (3.85%) ⊖2

Counts ↑	Mid 2022	End 2022
Well above	0	0
Above	0	4
At	20	16
Below	31	24
Well below	1	3
Total At or above	20 out of 52	20 out of 47
Percentage At or above	38%	43%

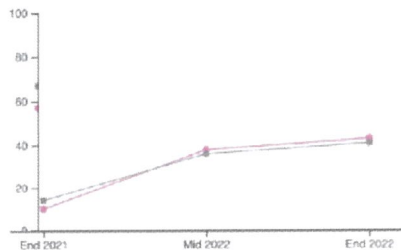
Analysis Key

Green - students who have moved up from their previous result in Reading Progressions

Orange - students who have moved down from their previous result in Reading Progressions

Beige - students who have not moved level from their previous result in Reading Progressions.

Percentage of students at or above



Analysis

This report is focused on our 52 target students in the area of maths for our year 4 to 8 children.

6 children who were below standard have moved to standard, 4 children have moved from at to above standard. This is a 20% positive improvement.

Five children did not make progress - Y5 Cook Island female, Y6 Maori male, Y8 Maori female, Y8 Tongan male, Y8 Niuean male. There is no identifiable pattern for these children.

Evaluation:
(where to
next?)

Based on a variety of reports with our SMS, HERO, we were able to identify specific areas of strength and need within each year level. Attestations and staff interviews were also held and further supported the data and future areas of development.

EVALUATION

- literacy continues to be an area of need in years 1 to 4 - reading will be ongoing.
- numeracy continues to be an area of need in years 5 to 8.
- writing PLD will be introduced using the Writers Toolbox as a structured writing process tool.
- review assessment procedures and capability across the school.
- improve staff analysis of student data and use this to inform planning.
- continue to support and consolidate Growth Coaching as a professional learning community.
- continue to strengthen LAUNCH as our inquiry process and Visible Learning as our pedagogical approach.
- strengthen our ALP process. This was challenging to understand for some but all have made the time to sit down with their respective teams to share ideas and strategies on how to support their target students in class.
- strengthen our work in developing our alignment of the Pacific Education Plan (PEP) - [2022](#)

Strengthen our ALP

We begin each year reviewing and updating our ALP process with staff to ensure clarity and understanding. This year we are pleased that our staff have an improved understanding and are taking more ownership of the process. Our SL Team is now able to monitor as the curriculum leaders lead. Our process remains the same

- Establish clear expectations of what this will look like. Key foci will be to:
 - Identify, and plan for the learning support needs of all children who are just below expectation
 - identify strengths, gaps and suggested where-to-nexts
 - group these children according to common student need categories
 - work alongside Cognition on assessment, analysis and where-to-next steps
 - understand how to access support and work with external facilitators to increase student achievement

MANGERE CENTRAL SCHOOL

244 Kirkbride Road, Mangere, Auckland 2022

principal@mangerecentral.school.nz - 021 47 8887



1 February 2022

RE: Kiwi Sport Funding

Our school is based in a decile 1 community. Most of our families are beneficiaries, the majority of the remainder tend to be in low-income employment. A considerable number are also single-parent families. Obviously this makes it difficult for our parents as there is simply not spare disposable income to commit to extra school activities.

In 2022 Mangere Central School received \$6,830.96 in Kiwi Sport funding. These funds were used to support a variety of initiatives to increase participation in physical wellbeing.

- The continued the development of an optional Elite Sports programme for our year 7-8 children - specialist coaching and equipment. This was extended to include our year 5-6 children. This allowed us to enter more sports team in zone sport competitions as well as locally organised sport competitions, i.e CM Games and Sports Camp.
- Update our in-class sports gear to include student interests outside the norm
- Wellbeing for students, staff and community

The remainder of the funds were spent replenishing sports trolleys and whole school physical education equipment to ensure that our students were able to access equipment and partake of sports during their breaks as well as instructional lessons.

Kind regards

J Maindonald principal



Mangere Central School

Next review: Term 2 2024

Equal Employment Opportunities

The Equal Employment Opportunities policy ensures that all employees and applicants for employment are treated according to their skills, qualifications, abilities, and aptitudes, without **▶ bias or discrimination**. All schools are required by the Public Service Act to be “good employers”, that is:

- to maintain, and comply with their school's Equal Employment Opportunities policy, and
- to include in the annual report a summary of the year's compliance.

To achieve this, the board:

- appoints a member to be the EEO officer – this role may be taken by the principal
- shows commitment to equal opportunities in all aspects of employment including recruitment, training, promotion, conditions of service, and career development
- selects the person most suited to the position in terms of skills, experience, qualifications, and aptitude
- recognises the value of diversity in staffing (for example, ethnicity, age, gender, disability, tenure, hours of work, etc.) and the employment requirements of diverse individuals/groups
- ensures that employment and personnel practices are fair and free of any bias.

The principal assures the board that the school complies with the Equal Employment Opportunities (EEO) policy and that a statement on EEO is included in the annual report (including any issues from the previous year). See **Self-Review and Board Assurances**.

Legislation

- Public Service Act 2020
- Human Rights Act 1993

Release history: Term 4 2022, Term 4 2020

*Last **scheduled review***

*Last **internal review** Term 3, 2020*

***Topic type** Core Generic*



Mangere Central School

Next review: Term 2 2024

Employer Responsibility Policy

Mangere Central School board acts as a good employer and takes all reasonable steps to build working relationships based on trust, confidence, and good faith. The board treats employees fairly and properly in all aspects of their employment as required by the Public Service Act 2020, and complies with legislation on employment and personnel matters. The board complies with the conditions contained in employment contracts for teaching and non-teaching staff.

The board ensures strong leadership by recognising the principal as the school's educational leader, the chief executive, and an employee of the board. The board:

- appoints the principal, through the **appointment committee**
- **appraises the principal**
- works transparently and positively with the principal
- ensures delegations to the principal are robust and regularly reviewed.

The board meets reporting and administrative requirements by:

- referring to the school's **Equal Employment Opportunities** policy in its annual report on the extent of its compliance as a good employer
- ensuring that systems are in place for keeping **employee files** safe and secure.

Support for school employees

The board:

- takes all steps, so far as is reasonably practicable, to meet its **primary duty of care** obligations to ensure good and safe working conditions for employees and responds to all reasonable concerns and requests made by employees
- considers staff **health and wellbeing (hauora)** and work-life balance, and will consider applications for **flexible working arrangements**
- ensures that all employees maintain proper standards of **integrity and conduct**, and a concern for the **safety and wellbeing of students, colleagues**, and public interest
- promotes high levels of staff performance through:
 - **performance management** and professional development (including budgeting for training and development programmes intended to enhance the abilities of individual employees)
 - acknowledgement of staff achievements
 - **salary units** and **classroom release time**.
- deals effectively and fairly with any concerns through the **concerns and complaints** and **protected disclosure** procedures.

Recruitment and appointments

The board delegates the recruitment and appointment process to the principal and senior management but may be represented in **appointment committees**. The board and

delegate(s) endeavour to appoint appropriately trained and qualified staff to all teaching and non-teaching positions, and to find the best person for the position.

Student wellbeing and safety

The board recognises the need to ensure the safety of students and mitigates students being placed at risk by the actions of employees, through:

- proactive policies, procedures, and actions related to **student wellbeing and safety**
- robust recruitment (including **reference checking**), **appointment**, and induction processes, including complying with the Children's Act 2014
- **annual reports** from the principal on the registration, certification, attestation, and police vetting of staff, and reports on appointments and any support provided to teachers
- information, in committee, from the principal regarding **concerns and complaints** raised about staff, and the actions taken
- compliance with the **mandatory reporting requirements** to the Teaching Council under the Education and Training Act 2020 regarding staff dismissals, resignations, complaints, serious misconduct, and competence.

Legislation

- Public Service Act 2020
- Human Rights Act 1993
- Education and Training Act 2020
- Privacy Act 2020
- Children's Act 2014
- Health and Safety at Work Act 2015
- Employment Relations Act 2000
- Employment Relations Amendment Act 2018

Release history: Term 3 2022, Term 3 2020, Term 3 2019, Term 3 2017

IN THIS SECTION

Appointment Procedure

Employment

Safety Checking

Classroom Release Time (CRT)

Concerns and Complaints

Personal Grievance

Defamation

Media

Performance Management

Protected Disclosure

Provisionally Certificated Teachers (PCTs)

Staff Conduct

Staff Exit Interviews/Surveys

Staff Leave

Secondary Employment

Student Teachers (Teacher Trainees/Teacher Interns/Pre-Service Teachers)

Teacher Registration, Certification, and Police Vetting

Vetting Requirements

Last scheduled review *Term 2 2020*

Last internal review *Term 2 2020*

Topic type *Generic*
