

# MANAWATU COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### School Directory

**Ministry Number:** 205

**Principal:** Matt Fraser

**School Address:** Ladys Mile

**School Postal Address:** P O Box 62, Foxton, 4848

**School Phone:** 06 363 6550

**School Email:** dpetersen@manawatucollege.school.nz

**Accountant / Service Provider:**

**Education**  *Services.*  
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# MANAWATU COLLEGE

Annual Financial Statements - For the year ended 31 December 2024

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# Manawatu College

## Statement of Responsibility

For the year ended 31 December 2024

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 2024 fairly reflects the financial position and operations of the School.

The School's 2024 financial statements are authorised for issue by the Board.

**Desiree Paul**

Full Name of Presiding Member



Signature of Presiding Member

**4 August 2025**

Date:

**Matthew James Fraser**

Full Name of Principal



Signature of Principal

**4 August 2025**

Date:

## Manawatu College

# Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Revenue</b>				
Government Grants	2	6,278,331	5,166,131	5,492,673
Locally Raised Funds	3	155,181	144,178	174,446
Interest		38,351	25,000	59,810
Gain on Sale of Property, Plant and Equipment		400,808	-	343
Other Revenue		1,370	-	-
<b>Total Revenue</b>		<b>6,874,041</b>	<b>5,335,309</b>	<b>5,727,272</b>
<b>Expense</b>				
Locally Raised Funds	3	74,978	70,500	84,201
Learning Resources	4	4,148,238	3,592,291	3,855,269
Administration	5	791,958	779,607	527,051
Interest		1,946	1,815	3,689
Property	6	1,043,619	886,496	1,074,884
<b>Total Expense</b>		<b>6,060,739</b>	<b>5,330,709</b>	<b>5,545,094</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>813,302</b>	<b>4,600</b>	<b>182,178</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>813,302</b>	<b>4,600</b>	<b>182,178</b>

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



# Manawatu College

## Statement of Changes in Net Assets/Equity

For the year ended 31 December 2024

	Notes	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
<b>Equity at 1 January</b>		923,671	1,248,622	741,493
Total comprehensive revenue and expense for the year		813,302	4,600	182,178
Contributions to the Ministry of Education - School House Disposal		(463,701)	-	-
Contributions from the Ministry of Education - Te Mana Tuhono		66,630	-	-
Contribution - Furniture and Equipment Grant		30,425	-	-
<b>Equity at 31 December</b>		1,370,327	1,253,222	923,671
Accumulated comprehensive revenue and expense		1,370,327	1,253,222	923,671
<b>Equity at 31 December</b>		1,370,327	1,253,222	923,671

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.



# Manawatu College

## Statement of Financial Position

As at 31 December 2024

		2024	2024	2023
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	402,253	1,211,334	293,013
Accounts Receivable	8	294,815	185,501	240,732
GST Receivable		31,596	10,206	104,245
Prepayments		11,484	15,362	38,411
Inventories	9	27,077	3,742	36,042
Investments	10	314,705	-	913,882
Funds Receivable for Capital Works Projects	16	66,873	-	33,986
		1,148,803	1,426,145	1,660,311
<b>Current Liabilities</b>				
Accounts Payable	12	354,241	251,442	473,109
Revenue Received in Advance	13	28,835	4,964	20,647
Provision for Cyclical Maintenance	14	22,286	63,500	119,124
Finance Lease Liability	15	16,108	7,967	21,326
Funds held for Capital Works Projects	16	5,469	-	734,921
Funds Held on Behalf of COL Leadership Cluster	17	35,875	-	-
		462,814	327,873	1,369,127
<b>Working Capital Surplus/(Deficit)</b>		685,989	1,098,272	291,184
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	897,009	430,464	763,726
		897,009	430,464	763,726
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	175,911	270,712	122,528
Finance Lease Liability	15	36,760	4,802	8,711
		212,671	275,514	131,239
<b>Net Assets</b>		1,370,327	1,253,222	923,671
<b>Equity</b>		1,370,327	1,253,222	923,671

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



**Manawatu College**  
**Statement of Cash Flows**  
For the year ended 31 December 2024

		2024	2024	2023
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,560,258	2,077,494	1,921,000
Locally Raised Funds		165,682	169,178	168,128
International Students		20,448	5,000	8,856
Goods and Services Tax (net)		72,649	-	(152,260)
Payments to Employees		(1,136,592)	(833,754)	(853,273)
Payments to Suppliers		(1,048,785)	(1,182,637)	(1,110,706)
Interest Paid		(1,946)	(1,815)	(3,689)
Interest Received		45,447	-	50,565
Net cash from/(to) Operating Activities		677,161	233,466	28,621
<b>Cash flows from Investing Activities</b>				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	5,547
Purchase of Property Plant & Equipment (and Intangibles)		(263,323)	(115,000)	(311,745)
Purchase of Investments		(300,823)	-	(700,722)
Proceeds from Sale of Investments		900,000	-	-
Net cash from/(to) Investing Activities		335,854	(115,000)	(1,006,920)
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		30,425	-	-
Finance Lease Payments		(14,182)	(24,600)	(20,660)
Funds Administered on Behalf of Other Parties		(920,018)	-	321,769
Net cash from/(to) Financing Activities		(903,775)	(24,600)	301,109
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>109,240</b>	<b>93,866</b>	<b>(677,190)</b>
Cash and cash equivalents at the beginning of the year	7	293,013	1,117,468	970,203
<b>Cash and cash equivalents at the end of the year</b>	<b>7</b>	<b>402,253</b>	<b>1,211,334</b>	<b>293,013</b>

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

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



# Manawatu College

## Notes to the Financial Statements

### For the year ended 31 December 2024

#### 1. Statement of Accounting Policies

##### a) Reporting Entity

Manawatu College (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 2024 to 31 December 2024 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 with reference to generally accepted accounting practice. The financial statements have been prepared with reference to 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 \$33 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**

The 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. Future operating lease commitments are disclosed in note 22b.

##### *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.



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

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

### **Interest Revenue**

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

### **d) 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.

### **e) Finance Lease Payments**

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

### **f) Cash and Cash Equivalents**

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

### **g) Accounts Receivable**

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

### **h) Inventories**

Inventories are consumable items held for sale and comprised of 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.

### **i) Investments**

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

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

Land and buildings owned by the Crown are excluded from these 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:

Board-owned Buildings	10-75 years
Building Improvements	2-10 years
Furniture and Equipment	4-15 years
Information and Communication Technology	4-5 years
Library Resources	12.5% Diminishing value
Leased Assets held under a Finance Lease	Term of Lease

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

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

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

In determining fair value less costs to sell, the School engages an independent valuer to assess market value based on the best available information. The valuation is based on a comparison to recent market transactions.

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 surplus or deficit.

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

### **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 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 and annual leave earned, by non teaching staff, but not yet taken at balance date.

#### *Long-term employee entitlements*

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

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

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

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

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

#### **o) Funds Held in Trust**

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

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

#### **p) Funds held for Capital works**

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

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

#### **q) Shared Funds**

Shared Funds are held on behalf of a cluster of participating schools as agreed with the Ministry of Education. In instances where funds are outside of the School's control, these amounts are not recorded in the Statement of Comprehensive Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose.

#### **r) Provision for Cyclical Maintenance**

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the 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 8 to 10 year period. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

#### **s) Financial Instruments**

The 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.

Investments that are shares are categorised as 'financial assets at fair value through other comprehensive revenue and expense' for accounting purposes in accordance with financial reporting standards. On initial recognition of an equity investment that is not held for trading, the School may irrevocably elect to present subsequent changes in the investment's fair value in other comprehensive revenue and expense. This election has been made for investments that are shares. Subsequent to initial recognition, these assets are measured at fair value. Dividends are recognised as income in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment. Other net gains and losses are recognised in other comprehensive revenue and expense and are never reclassified to surplus or deficit.

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.

**t) Borrowings**

Borrowings on normal commercial terms are initially recognised at the amount borrowed plus transaction costs. Interest due on the borrowings is subsequently accrued and added to the borrowings balance. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

**u) 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 statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

**v) Budget Figures**

The budget figures are extracted from the School budget that was approved by the Board.

**w) 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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	1,791,925	1,548,335	1,555,723
Teachers' Salaries Grants	2,989,316	2,539,159	2,882,083
Use of Land and Buildings Grants	699,727	506,876	660,915
Ka Ora, Ka Ako - Healthy School Lunches Programme	757,645	538,788	360,110
Transport Funding	353	-	-
Other Government Grants	39,365	32,973	33,842
	<b>6,278,331</b>	<b>5,166,131</b>	<b>5,492,673</b>

## 3. Locally Raised Funds

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

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
<b>Revenue</b>			
Donations and Bequests	7,245	8,000	10,291
Curriculum related Activities - Purchase of goods and services	2,737	4,250	4,855
Fees for Extra Curricular Activities	36,471	25,428	69,659
Trading	35,565	37,000	30,585
Fundraising and Community Grants	26,191	25,500	32,648
International Student Fees	12,142	5,000	4,428
Other Revenue	34,830	39,000	21,980
	<b>155,181</b>	<b>144,178</b>	<b>174,446</b>
<b>Expense</b>			
Extra Curricular Activities Costs	30,600	25,000	38,621
Trading	36,462	37,000	28,715
Fundraising and Community Grant Costs	1,545	2,500	2,796
International Student - Other Expenses	-	-	19
Other Locally Raised Funds Expenditure	6,371	6,000	14,050
	<b>74,978</b>	<b>70,500</b>	<b>84,201</b>
<b>Surplus for the year Locally Raised Funds</b>	<b>80,203</b>	<b>73,678</b>	<b>90,245</b>

## 4. Learning Resources

	2024	2024 Budget	2023
	Actual	(Unaudited)	Actual
	\$	\$	\$
Curricular	229,589	211,989	221,060
Employee Benefits - Salaries	3,681,700	3,166,302	3,404,558
Staff Development	22,870	43,500	37,925
Depreciation	178,374	140,000	142,752
Other Learning Resources	138	1,000	75
Information And Communication Technology	35,567	29,500	48,899
	<b>4,148,238</b>	<b>3,592,291</b>	<b>3,855,269</b>



## 5. Administration

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fees	13,648	6,997	6,997
Board Fees and Expenses	27,117	39,918	37,716
Operating Leases	621	-	1,080
Other Administration Expenses	88,387	92,773	82,376
Employee Benefits - Salaries	137,471	131,431	124,455
Insurance	23,881	20,500	20,302
Service Providers, Contractors and Consultancy	19,200	19,200	19,200
Ka Ora, Ka Ako - Healthy School Lunch Programme	481,633	468,788	234,925
	<u>791,958</u>	<u>779,607</u>	<u>527,051</u>

School lunches expenditure relates to lunches for our students and also for students of two local schools. We prepare and distribute lunches to these schools through a Partnership Model. The school receives funding for all the lunches it provides (for all schools) from the Ministry of Education which is included in Ministry grants disclosed in note 2. It has not been possible to reliably estimate the proportion of funding that relates to the two local schools, but we are providing lunches for about 370 students and received funding for those lunches at an average rate of \$6.04 per student per day.

## 6. Property

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Consultancy and Contract Services	80,025	82,000	80,343
Cyclical Maintenance	44,974	58,206	86,805
Heat, Light and Water	33,021	41,000	33,033
Rates	1,891	1,600	2,309
Repairs and Maintenance	69,777	73,000	84,904
Use of Land and Buildings	699,727	506,876	660,915
Employee Benefits - Salaries	102,728	105,814	111,656
Other Property Expenses	11,476	18,000	14,919
	<u>1,043,619</u>	<u>886,496</u>	<u>1,074,884</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 nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

## 7. Cash and Cash Equivalents

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	402,253	1,211,334	293,013
Cash and cash equivalents for Statement of Cash Flows	<u>402,253</u>	<u>1,211,334</u>	<u>293,013</u>

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

Of the \$402,253 Cash and Cash Equivalents, \$5,469 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 and include retentions on the projects, if applicable. The funds are required to be spent in 2025 on Crown owned school buildings.

Of the \$402,253 Cash and Cash Equivalents, \$35,875 is held by the School on behalf of the COL cluster. See note 17 for details of how the funding received for the cluster has been spent in the year.



## 8. Accounts Receivable

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Receivables	1,778	3,681	2,475
Receivables from the Ministry of Education	6,477	-	-
Interest Receivable	2,149	10,469	9,245
Teacher Salaries Grant Receivable	284,411	171,351	229,012
	<u>294,815</u>	<u>185,501</u>	<u>240,732</u>
Receivables from Exchange Transactions	3,927	14,150	11,720
Receivables from Non-Exchange Transactions	290,888	171,351	229,012
	<u>294,815</u>	<u>185,501</u>	<u>240,732</u>

## 9. Inventories

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Uniforms	27,077	3,742	36,042
	<u>27,077</u>	<u>3,742</u>	<u>36,042</u>

## 10. Investments

The School's investment activities are classified as follows:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Current Asset			
Short-term Bank Deposits	314,705	-	913,882
Total Investments	<u>314,705</u>	<u>-</u>	<u>913,882</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2024	\$	\$	\$	\$	\$	\$
Land	17,500	-	(17,500)	-	-	-
Board-owned Buildings	44,458	-	(43,402)	-	(1,056)	-
Building Improvements	190,434	-	(2,330)	-	(9,281)	178,823
Furniture and Equipment	318,709	141,808	-	-	(78,941)	381,576
Information and Communication Technology	94,291	183,842	-	-	(55,249)	222,884
Motor Vehicles	72,877	4,757	-	-	(12,359)	65,275
Leased Assets	25,349	44,786	(304)	-	(21,475)	48,356
Library Resources	108	-	-	-	(13)	95
	763,726	375,193	(63,536)	-	(178,374)	897,009

The net carrying value of equipment held under a finance lease is \$48,356 (2023: \$25,349)

### Restrictions

With the exception of the contractual restrictions related to the above noted finance leases, 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.

	2024	2024	2024	2023	2023	2023
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Board-owned Buildings	-	-	-	73,000	(28,542)	44,458
Building Improvements	326,613	(147,790)	178,823	330,213	(139,779)	190,434
Furniture and Equipment	1,121,945	(740,369)	381,576	986,104	(667,395)	318,709
Information and Communication Technology	552,745	(329,861)	222,884	412,778	(318,487)	94,291
Motor Vehicles	106,185	(40,910)	65,275	101,428	(28,551)	72,877
Leased Assets	83,888	(35,532)	48,356	96,615	(71,266)	25,349
Library Resources	40,147	(40,052)	95	40,147	(40,039)	108
Land	-	-	-	17,500	-	17,500
	2,231,523	(1,334,514)	897,009	2,057,785	(1,294,059)	763,726

## 12. Accounts Payable

	2024	2024	2023
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	34,608	14,926	220,963
Accruals	13,648	4,888	4,665
Employee Entitlements - Salaries	284,411	215,269	229,012
Employee Entitlements - Leave Accrual	21,574	16,359	18,469
	354,241	251,442	473,109
Payables for Exchange Transactions	354,241	251,442	473,109
	354,241	251,442	473,109

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
International Students Advance	12,734	-	4,428
Grants in Advance - Ministry of Education Gateway	12,673	-	9,758
	-	2,276	-
Revenue Received In Advance	3,428	2,688	6,461
	<u>28,835</u>	<u>4,964</u>	<u>20,647</u>

### 14. Provision for Cyclical Maintenance

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Provision at the Start of the Year	241,652	276,006	365,720
Increase to the Provision During the Year	60,698	58,206	58,206
Use of the Provision During the Year	(88,423)	-	(219,236)
Other Adjustments	(15,730)	-	36,962
Provision at the End of the Year	<u>198,197</u>	<u>334,212</u>	<u>241,652</u>
Cyclical Maintenance - Current	22,286	63,500	119,124
Cyclical Maintenance - Non current	175,911	270,712	122,528
	<u>198,197</u>	<u>334,212</u>	<u>241,652</u>

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

### 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:

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
No Later than One Year	19,064	7,967	23,099
Later than One Year and no Later than Five Years	40,879	4,802	9,179
Future Finance Charges	(7,075)	-	(2,241)
	<u>52,868</u>	<u>12,769</u>	<u>30,037</u>
<b>Represented by</b>			
Finance lease liability - Current	16,108	7,967	21,326
Finance lease liability - Non current	36,760	4,802	8,711
	<u>52,868</u>	<u>12,769</u>	<u>30,037</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, and includes retentions on the projects, if applicable.

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions	Closing Balances
Gym Upgrade		212056	693,061	-	(724,748)	-	(31,687)
Re-roofing Project		212054	25,607	-	(20,138)	-	5,469
AMS Combined Project B		234809	(33,986)	-	-	-	(33,986)
Asbestos Removal & Vinyl Replacement		244034	1,530	2,437	(3,967)	-	-
Repairs to Damaged Fencing		246035	14,723	(499)	(14,224)	-	-
Repairs to Roofing		245335	-	16,008	(17,208)	-	(1,200)
Totals			700,935	17,946	(780,285)	-	(61,404)

### Represented by:

Funds Held on Behalf of the Ministry of Education	5,469
Funds Receivable from the Ministry of Education	(66,873)

	2023	Project No.	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions	Closing Balances \$
Gym Upgrade		212056	395,440	816,054	(518,433)	-	693,061
Re-roofing Project		212054	25,607	-	-	-	25,607
Heating, Lighting & RCD Protection		234803	116,198	43,232	(159,430)	-	-
Site Wide Security Upgrade		234806	(9,900)	11,500	(1,600)	-	-
Drainage Work		234807	21,256	362	(21,618)	-	-
AMS Combined Project B		234809	-	-	(33,986)	-	(33,986)
Asbestos Removal & Vinyl Replacement		244034	-	15,220	(13,690)	-	1,530
Repairs to Damaged Fencing		246035	-	19,223	(4,500)	-	14,723
Totals			548,601	905,591	(753,257)	-	700,935

### Represented by:

Funds Held on Behalf of the Ministry of Education	734,921
Funds Receivable from the Ministry of Education	(33,986)

## 17. Funds Held on Behalf of Kahui Ako COL Leadership Cluster

Manawatu College is the lead school funded by the Ministry of Education to provide a Community of Learning (Kahui Ako) opportunity to a group of local schools with the aim of collaborating learning and teaching processes that will assist students to achieve their full potential.

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Funds Held at Beginning of the Year	-	-	-
Funds Received from MOE	57,257	-	-
Funds Received from Cluster Members	20,558	-	-
Total funds received	77,815	-	-
Funds Spent on Behalf of the Cluster	41,940	-	-
Funds remaining	35,875	-	-
Funds Held at Year End	35,875	-	-



## 18. 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 conditions 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.

## 19. Remuneration

### *Key management personnel compensation*

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

	<b>2024 Actual \$</b>	<b>2023 Actual \$</b>
<i>Board Members</i>		
Remuneration	3,110	3,790
<i>Leadership Team</i>		
Remuneration	629,858	554,863
Full-time equivalent members	4.37	4.00
Total key management personnel remuneration	<b>632,968</b>	<b>558,653</b>

There are 8 members of the Board excluding the Principal. The Board has held 8 full meetings of the Board in the year. The Board also has a Finance committee (2 members) that met 4 times. 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 1*

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

	<b>2024 Actual \$000</b>	<b>2023 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	190 - 200
Benefits and Other Emoluments	-	5 - 6
Termination Benefits	-	-

### *Other Employees*

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

<b>Remuneration \$000</b>	<b>2024 FTE Number</b>	<b>2023 FTE Number</b>
100 - 110	6.00	3.00
110 - 120	5.00	5.00
120 - 130	1.00	1.00
130 - 140	2.00	2.00
	<b>14.00</b>	<b>11.00</b>

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



## 20. 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:

	2024 Actual	2023 Actual
Total	\$0	\$0
Number of People	0	0

## 21. Contingencies

There are no contingent liabilities (except as noted below) and no contingent assets as at 31 December 2024 (Contingent liabilities and assets at 31 December 2023: 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 continues to review the Schools Sector Payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals. As such, this is expected to resolve the liability for school boards.

### Pay Equity and Collective Agreement Funding Wash-up

In 2024 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. At the date of signing the financial statements the School's final entitlement for the year ended 31 December 2024 has not yet been advised. The School has therefore not recognised an asset or liability regarding this funding wash-up, which is expected to be settled in July 2025.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2024, the Board had capital commitments of \$281,058 (2023: \$1,008,196) as a result of entering the following contracts:

Contract Name	Remaining Capital Commitment \$
Gym Upgrade	206,313
Re-roofing Project	23,746
AMS Combined Project B	45,865
Repairs to Roofing	5,134
<b>Total</b>	<b>281,058</b>

The Board receives funding from the Ministry of Education for Capital Works which is disclosed in note 16.

### (b) Operating Commitments

There are no operating commitments as at 31 December 2024 (Operating commitments at 31 December 2023: nil).



## 23. 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

	2024 Actual \$	2024 Budget (Unaudited) \$	2023 Actual \$
Cash and Cash Equivalents	402,253	1,211,334	293,013
Receivables	294,815	185,501	240,732
Investments - Term Deposits	314,705	-	913,882
Total financial assets measured at amortised cost	<u>1,011,773</u>	<u>1,396,835</u>	<u>1,447,627</u>

### Financial liabilities measured at amortised cost

Payables	354,241	251,442	473,109
Finance Leases	52,868	12,769	30,037
Total financial liabilities measured at amortised cost	<u>407,109</u>	<u>264,211</u>	<u>503,146</u>

## 24. Events After Balance Date

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

## 25. 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 MANAWATU COLLEGE'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

The Auditor-General is the auditor of Manawatu College (the School). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, 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 20, that comprise the Statement of Financial Position as at 31 December 2024, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Net Assets/Equity and the Statement of Cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
  - its financial position as at 31 December 2024; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity Standards Reduced Disclosure Regime as applicable to entities that qualify as a Tier 2 entity.

Our audit was completed on 4 August 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

#### Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the 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 arise from section 134 of the Education and Training Act 2020.

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

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

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

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

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

Our responsibilities arises from the Public Audit Act 2001.

### **Other information**

The Board is responsible for the other information. The other information comprises of the Kiwisport Report, Statement of Variance, Student Progress and Achievement Report, Te Tiriti O Waitangi Report, Board Listing and Statement of Compliance with Employment Policy, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Vivien Cotton  
BDO Manawatu Audit Limited  
On behalf of the Auditor-General  
Palmerston North, New Zealand

## Manawatu College

### Members of the Board

<b>Name</b>	<b>Position</b>	<b>How Position Gained</b>	<b>Term Expired/ Expires</b>
Desiree Paul	Presiding Member	Elected	Sep 2025
Matt Fraser	Principal	ex Officio	
Alexcia Knowles - Whitiri	Parent Representative	Elected	Sep 2025
Aimee Williams	Parent Representative	Elected	Sep 2025
Jason Ellery	Parent Representative	Elected	Sep 2025
Dee Painter	Parent Representative	Elected	Sep 2025
Tracey Robinson	Parent Representative	Co-opted	Sep 2025
Ellen Iwanica	Parent Representative	Co-opted	Sep 2025
Kara Lummis	Staff Representative	Elected	Sep 2025
Nikau Lightband	Student Representative	Elected	Sep 2025
Jaime Iva-Gears	Student Representative	Elected	Sep 2024

## **Manawatu College**

## **Kiwisport**

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2024, the school received total Kiwisport funding of \$7,440 (excluding GST). The funding was spent on sporting endeavours.

## **Statement of Compliance with Employment Policy**

For the year ended 31st December 2024 the Manawatu College Board:

- Has developed and implemented personnel policies, within policy and procedural frameworks to ensure the fair and proper treatment of employees in all aspects of their employment.
- Has reviewed its compliance against both its personnel policy and procedures and can report that it meets all requirements and identified best practice.
- Is a good employer and complies with the conditions contained in the employment contracts of all staff employed by the Board.
- Ensures all employees and applicants for employment are treated according to their skills, qualifications and abilities, without bias or discrimination.
- Meets all Equal Employment Opportunities requirements.



# Statement of Variance 2024



Key	Completed	Partially Completed	Not Completed	Target met	Target not met
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### Goal 3: To create an environment where students are engaged, safe and well supported

School values are woven through learning programmes, relationships and decision making		PB4L Tier 2 systems are embedded into practice		A foundation of trauma informed practice is established across all staff		Relationships between staff, students and whānau are built on the values of restorative practice		Staff enjoy working at Manawātū College and feel well supported to do their job		Students are confident in their identity and have positive relationships with others		Genuine partnerships with iwi, the community and local primary schools through the Kāhui Ako thrive	
Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets
1	1	1	1	1	1	1	1	1	1	1	1	1	1
	2	2	2					2	2	2	2	2	2
			3					3	3				

# Strategic Focus : Student Learning

**GOAL 1:** That all students are engaged and successful with learning

Strategic Investment <i>Focus Area 2024</i>	Actions 2024 + (who)  Completed / Partially Completed Not Completed	Targets and Measures  Yes / No	Reason for Variance  <i>Next steps</i>
<b>Year 9 and 10 students are actively engaged in learning at school</b>  <i>Junior Curriculum</i>  <i>REACH Programme</i>	<ul style="list-style-type: none"> <li>Complete a review of the junior curriculum (SLT) <b>Partially Completed</b></li> <li>Review and revise the REACH programme (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Junior curriculum review completed and documented <b>No</b></li> <li>REACH programme review completed and documented <b>Yes</b></li> </ul>	<p>Informal discussions about the review of the junior curriculum have taken place organically over the year with SLT in response to learnings regarding the literacy/numeracy exams and the importance of back-mapping the skills required from Year 11 so that our junior students are set up for success right from Year 9. Elements of the REACH programme have continued to run this year with the continued part time employment of Ant Woon, working 1:1 with a small group of high needs students.</p> <p><i>Junior Curriculum Review to take place in 2025 and carried over as an action for our 2025 Annual Implementation Plan.</i></p>
<b>Students leave Manawatū College with a meaningful pathway (vocational, academic, employment)</b>  <i>Academic Coaching</i>  <i>Exit Interviews</i>	<ul style="list-style-type: none"> <li>Year 9 - 13 Academic Coaching programme drafted, including progress milestones (all staff) <b>Partially Completed</b></li> <li>Create an exit interview process for school leavers (Year 11, 12, 13)</li> </ul>	<ul style="list-style-type: none"> <li>Draft Academic Coaching programme completed <b>No</b></li> <li>System established for exit interviews with school leavers, informed by student and staff voice <b>No</b></li> </ul>	<p>While the Draft Academic Coaching programme was not completed, there were a number of informal conversations about the need to change the focus of the coaching role (new name etc) away from academic and to focus on learning pathways to cover all learning pathways for example vocational, employment as well as academic. Some changes have been made to strengthen the systems which sit with the Coach in relation to pastoral care. All of the coaches have a programme, but these are on a year level basis, not necessarily a consistent programme.</p> <p><i>Coaching Programme goals to be carried over as an</i></p>

	Deans) <b>Not Completed</b>		<i>action for our 2025 Annual Implementation Plan, with progress already well underway with call back day planning for Term 1.</i>
<b>Neurodiverse learners experience learning success through programmes tailored to individual needs</b>  <i>Systems</i>  <i>Staffing</i>	<ul style="list-style-type: none"> <li>Strengthen systems and processes in Poipoia for funded and non-funded students (TIC Poipoia, MT) <b>Partially Completed</b></li> <li>Create a staffing strategy to ensure consistency and stability in Poipoia (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Strengthen systems and processes in Poipoia for funded and non-funded students <b>Yes</b></li> <li>Poipoia staffing strategy completed and documented <b>Yes</b></li> </ul>	<p>Progress was made in this area, the most significant being the appointment of a new TIC Poipoia for 2025. Transition and handover completed at the end of Term 4. Staffing agreement in place with Arahunga who have supported a staffing transfer arrangement</p> <p><i>At the time of finalising this document, the appointment of our new TIC Poipoia has already made an incredible impact on our supported learning area. The actions to strengthen systems will be carried over into 2025 as we want to retain a focus on support for continued progress in this area.</i></p>
<b>School wide teaching of literacy and numeracy is established across all learning areas</b>  <i>Unit Planning Template</i>  <i>Literacy and Numeracy Course</i>	<ul style="list-style-type: none"> <li>School wide universal unit planning template implemented by all teachers <b>Completed</b></li> <li>Year 11 Literacy and Numeracy course reviewed <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Unit planning is completed on time, using the agreed template. Unit plans show evidence of explicit literacy and numeracy teaching <b>Yes</b></li> <li>Review of literacy and numeracy course completed at the end of Semester 1 <b>Yes</b></li> <li>Self-evaluations and changes to teacher practice with teaching literacy and numeracy are captured as part "Professional Growth Cycle" reflections <b>Yes</b></li> </ul>	<p>The template is being used, however the understanding of key components of the timeplate (and the pedagogical knowledge that sits behind this) is still varied and inconsistent across staff. Reflections were captured in some of the professional growth cycles conversations.</p> <p><i>Further professional learning for staff, as identified from the Term 1 planning to be provided by Stephen Hensman, in conjunction with the work that Leaders of Learning will be doing with our teachers (feedback and observations).</i></p>



## Student Achievement Targets 2024

Year 9	Year 10	Year 11	Year 12	Year 13	Māori
<p><b>Four selected students from each Homeroom (total of 16 students) will make improvement by at least two e-asttle subphases in Reading, Writing, and Mathematics.</b></p> <p><b>Homeroom 1:</b></p> <p>Maths: 4/4 Reading: 3/4 Writing: 3/4</p> <p><b>Homeroom 2:</b></p> <p>Maths: 1/4 Reading: 2/4 Writing: 4/4</p> <p><b>Homeroom 3:</b></p> <p>Maths: 1/4 Reading: 2/4 Writing: 4/4</p> <p><b>Homeroom 4:</b></p> <p>Maths: 0/4 Reading: 2/4 Writing: 2/2</p>	<p><b>Four selected students from each core class (total of 12) will make improvement by at least two e-asttle subphases in Reading, Writing, and Mathematics.</b></p> <p><b>Class 1:</b></p> <p>Maths: 4/4 Reading: 1/4 Writing: 1/4</p> <p><b>Class 2:</b></p> <p>Maths: 1/4 Reading: 2/4 Writing: 2/4</p> <p><b>Class 3:</b></p> <p>Maths: 3/4 Reading: 1/4 Writing: 3/4</p>	<ul style="list-style-type: none"> <li>85% of Year 11 students will gain NCEA Level 1 (47.1% in 2023)</li> <li>90% of Year 11 students will gain Level 1 NCEA Literacy (64.7% in 2024)</li> <li>90% of Year 11 students will gain Level 1 NCEA Numeracy (85.3 in 2024)</li> <li>15% of Year 11 students will gain a Level 1 NCEA Merit Endorsement (0% in 2024)</li> <li>15% of Year 11 students will gain a Level 1 NCEA Excellence Endorsement (0% in 2024)</li> </ul>	<ul style="list-style-type: none"> <li>85% of Year 12 students will gain NCEA Level 2 (61.4% in 2024)</li> <li>10% of Year 12 students will gain a Level 2 NCEA Merit Endorsement (0% in 2024)</li> <li>10% of Year 12 students will gain a Level 2 NCEA Excellence Endorsement (3.7% in 2024)</li> </ul>	<ul style="list-style-type: none"> <li>70% of Year 13 students will gain NCEA Level 3 (59.5% in 2024)</li> <li>35% of Year 13 students will gain NCEA University Entrance (31% in 2024)</li> <li>15% of Year 13 students will gain a Level 3 NCEA Merit Endorsement (20% in 2024)</li> <li>15% of Year 13 students will gain a Level 3 NCEA Excellence Endorsement (8% in 2024)</li> </ul>	<ul style="list-style-type: none"> <li>90% of Year 11 Māori students will gain NCEA Level 1 (30% in 2024)</li> <li>85% of Year 12 Māori students will gain NCEA Level 2 (45% in 2024)</li> <li>70% of Year 13 Māori students will gain NCEA Level 3 (47.6% in 2024)</li> <li>35% of Year 13 Māori students will gain NCEA University Entrance (9.5% in 2024)</li> </ul>

## Strategic Focus: Effective Teaching

**GOAL 2:** To have effective teaching across all year levels

Strategic Investment <i>Focus Area 2024</i>	Actions 2024 + (who) <b>Completed / Partially Completed</b> <b>Not Completed</b>	Targets and Measures <b>Yes / No</b>	Reason for Variance <i>Next steps</i>
<b>Growth coaching is embedded across senior and middle leadership</b>  <i>Continued professional development as regular growth coaching sessions, supported by an external facilitator</i>	<ul style="list-style-type: none"> <li>Regular growth coaching sessions for senior leaders and middle leaders, that focus on strengthening leadership practice (SLT and Leaders of Learning) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>All senior and middle leaders participate in 1:1 growth coaching for leadership sessions with Stephen Hensman, twice a term <b>Yes</b></li> </ul>	<p>Middle leadership practice overall is much stronger this year, with two new Leaders of Learning the group has much more stability. Opportunities have been given to help them lead leading (for example the development of the student feedback tool)</p> <p><i>The PLD funding with Stephen concluded this year, but will look at getting him back for some bespoke sessions in 2025 funded by the college. Systems for internal growth coaching (regular 1:1 hui with SLT and middle leaders) to continue in 2025</i></p>
<b>All staff have a sound understanding of what it means to be culturally responsive through teaching programmes and student relationships</b>  <i>Engage in professional learning of culturally</i>	<ul style="list-style-type: none"> <li>All staff participate in learning dedicated to culturally responsive practice (all staff) <b>Yes</b></li> <li>Staff to access continued 1:1 support from the Kaiārahi i te Reo, connecting local stories to teaching and learning programmes (all staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Staff attend two professional learning sessions per term on culturally responsive practice <b>Yes</b></li> <li>Staff engage in at least one 1:1 professional learning hui with the Kaiārahi i te Reo per term <b>No</b></li> <li>Students and staff are able to perform school haka and waiata with confidence <b>No</b></li> </ul>	<p>It was ambitious to have 1:1 sessions for staff with Kaiārahi i te reo each term, which was why this target was not met. Staff waiata sessions have taken place during briefing at different times in the year, but this has not been consistent. Kaiārahi support has still continued. Student confidence with school haka has improved, but work is still to be done with staff in this area. Staff engagement with culturally</p>

<i>responsive practice for all staff</i>			<p>responsive PLD (Nathan Riki) was very positive.</p> <p><i>Targets not met here have been carried over to 2025. Introduction of Kia Eke Panuku as an observation and feedback tool for teachers in 2025.</i></p>
<p>Practical effect is given to Te Tiriti o Waitangi</p> <p>Develop Te Tiriti strategy, supported by an external facilitator</p>	<ul style="list-style-type: none"> <li>SLT develop, in consultation with iwi, a Te Tiriti strategy, supported by external facilitator (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Te Tiriti strategy is developed by Term 4 <b>Yes</b></li> <li>Begin implementation of the strategy as soon as it is practical <b>Yes</b></li> </ul>	<p>A lot of significant progress in this area which has been very positive.</p> <p><i>Implement the Year 1 action points in the Te Tiriti strategy in 2025</i></p>
<p><b>Middle leadership practice is strengthened and consistent in line with the purpose of each role</b></p> <p><i>Build capacity and capability with middle leaders through regular feedback from senior leaders</i></p>	<ul style="list-style-type: none"> <li>Individual leadership growth plans are created, with goals and targets set (Leaders of Learning and SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Leadership growth plans are documented and completed by the end of Term 1 <b>Yes</b></li> <li>Reflections on leadership growth are captured in Professional Growth Cycle conversations <b>Yes</b></li> </ul>	<p>Leadership growth plans with Leaders of Learning through 1:1 DP hui and goals in professional growth cycle conversations. A great deal of progress as been made in the area of strengthening middle leadership overall, particularly with Leaders of Learning</p> <p><i>This will remain a continued focus in 2025, building on the gains made in 2024. Focus and more attention will be given to the leadership development of Teachers in Charge (curriculum).</i></p>
<p><b>School wide systems, processes and procedures are implemented with</b></p>	<ul style="list-style-type: none"> <li>All planning is completed through the school wide unit planning template (all teaching staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Planning is submitted at the beginning of each term to the shared Teachers Drive <b>Yes</b></li> </ul>	<p>There is still a consistency issue across learning areas with planning, more support is required from TICs to help improve this area of practice.</p>

<p><b>consistency across all staff</b></p> <p><i>School wide universal unit planning template fully implemented and used for planning across all subject areas</i></p>		<ul style="list-style-type: none"> <li>Teachers in Charge review and give feedback to staff on unit planning each term <b>Yes</b></li> </ul>	<p><i>This will remain a continued focus in 2025, building on the gains made in 2024. Focus and more attention will be given to the leadership development of Teachers in Charge (curriculum).</i></p>
<p><b>Practice improvement conversations occur on a regular basis</b></p> <p><i>Establish a professional culture where there is a genuine willingness to improve practice</i></p>	<ul style="list-style-type: none"> <li>Two staff meetings per term are dedicated to formal practice improvement conversations (SLT) <b>Completed</b></li> <li>Staff use feedback cards without being prompted (all staff) <b>Partially Completed</b></li> <li>A culture is established where sharing planning for the purpose of improvement is normalised <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>All staff participate and attend eight staff meetings dedicated to formal practice improvement conversations <b>Yes</b></li> <li>Evidence of informal practice conversations gathered during environmental scan, completed by SLT in Term 2 <b>Yes</b></li> <li>Teachers receive at least two feedback cards per term from colleagues <b>Yes</b></li> <li>Teaching staff feel comfortable to share their planning with colleagues <b>Yes</b></li> </ul>	<p>TICs and Leaders of learning have been using these cards, although the question has been raised about the purpose of feedback using this tool and its place. Investigating the possibility of accessing SLEUTH as a tool for Leaders of Learning and staff to use to help with practice improvement. Engagement in a trial of this product has taken place with some Leaders of Learning.</p> <p><i>Development of the student feedback tool to be implemented in 2025 will help to strengthen systems that teachers use to improve practice. Introduction of Kia Eke Panuku observation tool, to be implemented through the Leader of Learning system.</i></p>

## Strategic Focus: School culture

**GOAL 3:** To create an environment where students are engaged, safe and well supported

Strategic Investment <i>Focus Area 2024</i>	Actions 2024 + (who) <b>Completed / Partially Completed</b> <b>Not Completed</b>	Targets and Measures <b>Yes / No</b>	Reason for Variance <i>Next steps</i>
<b>School values are woven through learning programmes, relationships and decision making</b>  <i>Confirm and implement refreshed graduate profile</i>	<ul style="list-style-type: none"> <li>Graduate profile is developed through a process of consultation with stakeholders (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Consultation process takes place with stakeholders by the end of 2024 <b>Yes</b></li> <li>Graduate profile is completed and published to the community <b>Yes</b></li> </ul>	<p>Took place at the start of year and finished in Term 4. This document has been published and was well received by the school community.</p> <p><i>Look to create steps towards the graduate profile with a series of year level profiles which show, in more detail, what our school values look like in our students as they progress through each of the year levels with our Coaching Programme.</i></p>
<b>PB4L Tier 2 systems are embedded into practice</b>  <i>Implement PB4L systems and processes at Tier 2. Design student feedback system for learning</i>	<ul style="list-style-type: none"> <li>Implement PB4L Tier 2 processes and systems <b>Completed</b></li> <li>Formal student learning feedback process is created <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>PB4L SET for Tier two is completed by the end of Term 4. <b>Yes</b></li> <li>Graduate profile is completed and published to the community by the end of Term 2 <b>Yes</b></li> <li>Student learning feedback process is created by the end of Term 2 <b>Yes</b></li> </ul>	<p>Continued progress with PB4L and a significant investment in PLD for our Year Level Deans to attend PB4L Tier Two Training. Student feedback tool was drafted however it was decided after further discussion generated through Leading Learning hui that the focus needed to be on starting with systems to improve teacher feedback.</p> <p><i>Student feedback tool to be revisited in 2025, however a focus on improving student agency with learning has been included in 2025 planning.</i></p>

<p><b>Relationships between staff, students and whānau are built on the values of restorative practice</b></p> <p><i>Create easy access learning opportunities for students and whānau to understand what restorative practice is</i></p>	<p>Develop a series of small video resources on Restorative Practice, Trauma Responsive Practice and PB4L to be shared with the community <b>Not Completed</b></p>	<p>Three videos are created on Restorative Practice, Trauma Responsive Practice and PB4L by the end of Term 4, and published on the school of website <b>No</b></p>	<p>This was an ambitious goal for 2025 and was not completed due to other competing priorities.</p> <p><i>These goals and actions carried over as an action for our 2025 Annual Implementation Plan.</i></p>
<p><b>Staff enjoy working at Manawatū College and feel well supported to do their job</b></p> <p><i>Foster a culture of professionalism, high trust and collegial support amongst staff</i></p>	<ul style="list-style-type: none"> <li>Review the Code of Practice (all staff) <b>Completed</b></li> <li>Staff social event at least once per term (SLT) <b>Completed</b></li> <li>Re-establish the Wellbeing Committee (SLT) <b>Partially Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Code of Practice review is co-constructed with staff and published by the end of Term 2 <b>Yes</b></li> <li>Staff attend three social events <b>Yes</b></li> <li>Wellbeing Committee meets twice per term <b>No</b></li> </ul>	<p>Review of the code of practice completed with an outcome being it was combined with the Staff Survival Guide so all information and expectations are in one place. The Wellbeing Committee met as needed, however this was not on a regular basis. Overall, staff wellbeing as a whole has been the strongest in recent years (based on the reduction in data with discretionary leave required for staff to manage wellbeing).</p> <p><i>Continued focus to remain on supporting staff with wellbeing, using the strategies that have been successful in previous years.</i></p>
<p><b>Students are confident in their identity and have positive relationships with others</b></p>	<ul style="list-style-type: none"> <li>The levers of PB4L are utilised to teach the skills of positive relationships to all students (all staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Three PB4L lessons per term focus on teaching the skills of positive relationships to students <b>Yes</b></li> <li>All students participate in two externally facilitated</li> </ul>	<p>Mates and Dates funding has been pulled this year due to funding but we have had a number of other programmes for our students which include:</p> <ul style="list-style-type: none"> <li>Puhoro STEM</li> <li>RYDA</li> <li>Whakapiki Ake</li> </ul>

<p><i>Create explicit learning opportunities that empower Year 9 and 10 students to have positive relationships with others</i></p>	<ul style="list-style-type: none"> <li>• All students participate in externally facilitated workshop that supports positive relationships with others <b>Completed</b></li> </ul>	<p>workshops that supports positive relationships with others by the end of Term 4 <b>Yes</b></p>	<ul style="list-style-type: none"> <li>• Attitudes</li> </ul> <p><i>A focus on digital citizenship is needed in 2025, particularly with the increase and rate of significant harm to student relationships caused by interactions, outside of school, on social media.</i></p>
<p><b>Genuine partnerships with iwi, the community and local primary schools through the Kāhui Ako thrive</b></p> <p><i>Identify additional opportunities that sustain the connections with iwi, the community and local primary schools</i></p>	<ul style="list-style-type: none"> <li>• Student leaders from Manawatū College support local primary school events (SLT) <b>Completed</b></li> <li>• Manawatū College participates in community events (all staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Student leaders from Manawatū College support five local primary school events <b>Yes</b></li> <li>• Manawatū College participates in Kāhui Ako days and Ngāti Raukawa day <b>Yes</b></li> </ul>	<p>Strong connections with our local schools and Kāhui Ako, including Manawatū College taking on the Ka Ora, Ka Ako lunch programme for Foxton Beach School and Coley Street School joining the programme in 2024.</p> <p><i>Connections with primary schools will continue to strengthen with deliberate events with primary school students hosted and supported by Manawatū College. In 2025 we will increase the rate of interactions and opportunities to work with our community.</i></p>

## **Additional Reporting - Giving Practical Effect to Te Tiriti o Waitangi**

**In addition to what has already been mentioned previously, here is a high-level summary of our work in this space in 2025**

- Continuation of 'Kaiārahi i Te Reo' position
  - Part of this role included providing 1:1 professional development for staff members on te reo me ōna tikanga. Each programme was based on the needs of individuals
- School-wide teaching of new school haka - all students in Year 9 - 13
- Increased staff confidence with waiata as part of Professional Learning hui
- Continuation of bilingual signage, branding and communication, internally and public-facing documents
- Te reo Māori is offered as a subject across all year levels
- Strong partnerships with local iwi and Mana Whenua
  - For example, genuine engagement in Ngāti Raukawatanga days
- Deliberate employment of Māori staff
- PLD funding used to support the development of Te Tiriti Implementation Strategy, supported by an external facilitator which continued in 2024



# Year 9 & 10 - Student Achievement Data 2024

The following tables represent student achievement progress across the year, according to subphase progression with Asttle testing in each area. This is based on progress from data gathered in Term One, with the same testing repeated in Term Four, 2024. The students represented here were randomly selected for tracking, with the aim that they will make improvements by at least two e-aSTTle subphases in Reading, Writing, and Mathematics. Teachers of these students also did not know that these particular students were being tracked, to ensure a higher data reliability. Green represents a target that was met in full, yellow represents a target that was partially met.

	YEAR 9							YEAR 10					
	READING		WRITING		MATHS			READING		WRITING		MATHS	
Subphase	#	%	#	%	#	%		#	%	#	%	#	%
- 3 or more								2	15 %	2	14 %		
- 2	1	7 %								3	21 %	3	23 %
- 1					1	7 %		2	15 %	1	7 %	1	8 %
No attempt													
No change	3	20 %			4	28 %		3	23 %	1	7 %	2	15 %
+ 1	3	20 %	3	21 %	1	7 %		1	8 %	1	7 %	3	23 %
+ 2	3	20 %			3	21 %		2	15 %	1	7 %	3	23 %
+ 3 or more	5	33 %	11	79 %	5	36 %		3	23 %	5	36 %	1	8 %

# NCEA Achievement Data 2024

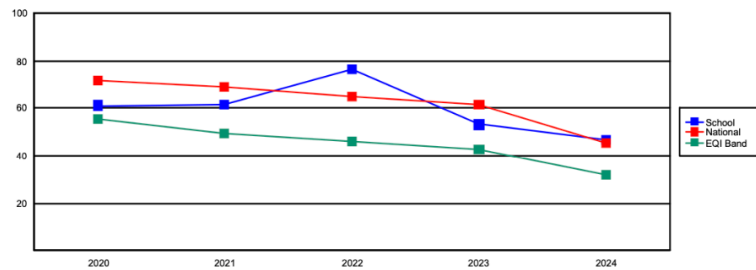
## Achievement in NCEA and UE: Manawatu College

Generated 10-Feb-2025

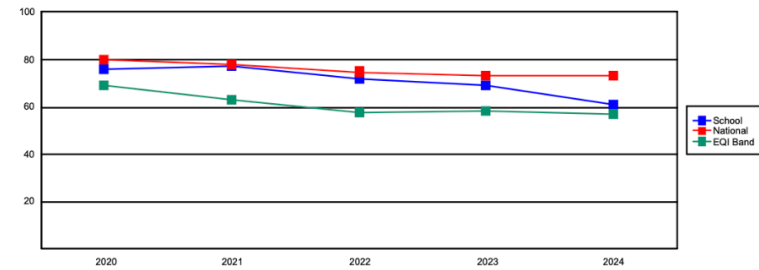
PR2 - Enrolment Based Cumulative Overall Results

Academic Year	Manawatu College				National				Most Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
2020	61.3	75.9	45.2	26.2	71.8	80.1	72.1	53.4	55.4	69.1	59.9	21.7
2021	61.7	77.3	54.8	21.4	69.2	77.9	70.5	51.9	49.3	63.0	56.4	18.4
2022	76.2	72.1	65.7	22.9	64.9	74.9	68.2	50.3	46.4	57.6	51.7	17.0
2023	53.2	69.1	45.7	14.3	61.7	73.2	67.7	49.7	42.8	58.2	51.1	16.7
2024	47.1	61.4	59.5	31.0	45.3	73.0	68.7	49.0	31.8	57.3	54.9	18.8

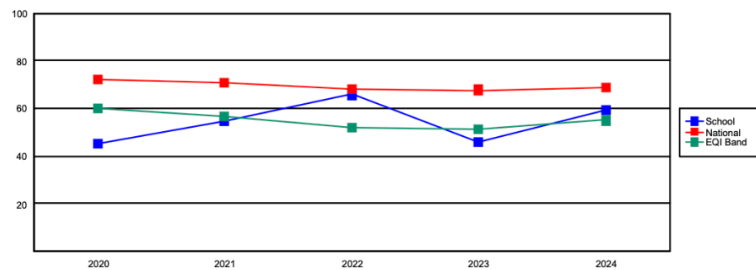
Year 11 - NCEA Level 1



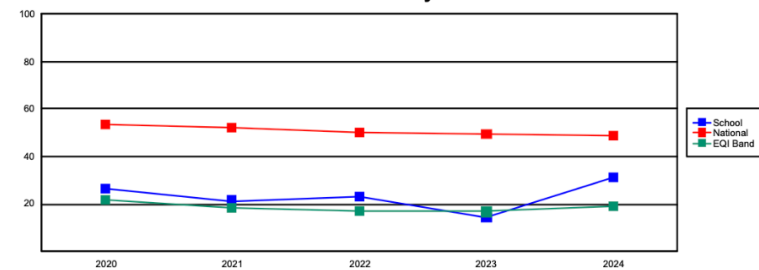
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance



## Achievement in NCEA and UE: Manawatu College

Generated 10-Feb-2025

PR2 - Enrolment Based Cumulative Results by Ethnicity

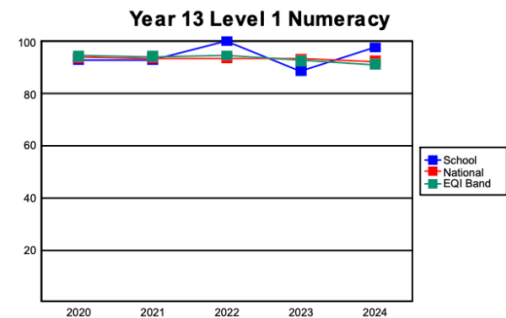
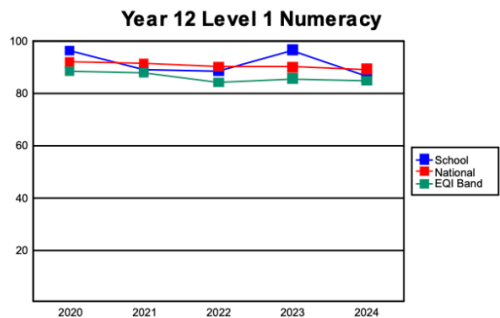
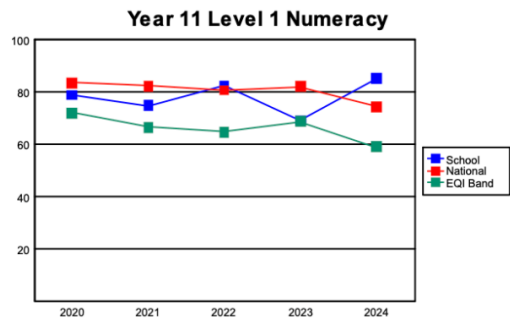
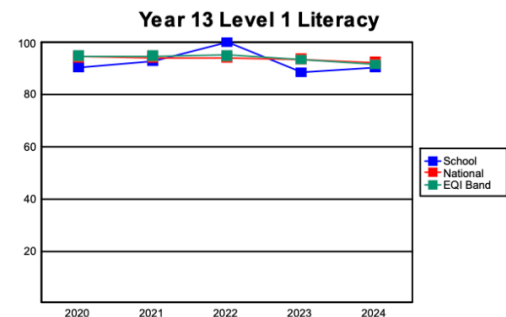
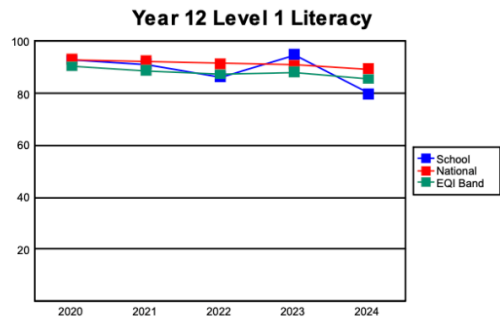
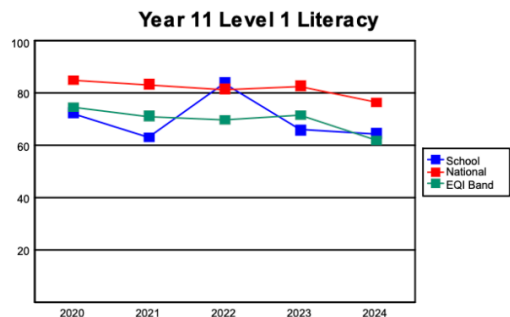
Academic Year	Manawatu College				National				Most Socioeconomic Barriers (School Equity Index Band)			
	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE	Year 11 NCEA L1	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
<b>Asian</b>												
2020	100.0	100.0			73.1	80.0	76.5	64.1	74.1	81.3	72.2	36.7
2021	100.0	100.0	50.0	50.0	70.0	81.1	76.2	63.4	71.3	71.0	65.3	33.3
2022		100.0	100.0	100.0	65.9	76.0	73.6	61.3	64.2	73.1	64.1	35.0
2023			80.0	20.0	59.5	70.7	70.1	58.1	50.2	54.9	56.0	24.0
2024	71.4	50.0	80.0	80.0	39.6	69.6	68.8	55.8	43.7	60.3	56.6	25.4
<b>European</b>												
2020	62.5	76.7	45.9	29.7	75.8	83.2	74.6	59.0	55.1	71.6	54.7	27.7
2021	62.0	75.0	60.6	21.2	74.0	81.2	73.2	57.2	49.5	65.9	52.6	20.1
2022	76.7	71.8	59.3	14.8	69.7	79.4	71.6	56.0	49.6	61.8	49.8	16.7
2023	65.9	80.0	43.3	13.3	67.2	78.0	71.4	55.5	48.6	63.4	51.0	18.3
2024	52.0	74.2	60.9	39.1	50.8	78.1	72.0	54.1	33.8	61.5	54.6	21.2
<b>Māori</b>												
2020	62.5	74.1	37.5	18.8	60.8	71.9	60.7	34.1	52.0	65.7	57.2	20.1
2021	55.2	77.3	41.7	16.7	57.7	68.3	58.5	31.7	47.0	61.8	54.7	16.0
2022	73.0	77.8	66.7	22.2	53.9	64.1	55.7	30.9	43.8	54.5	49.5	14.4
2023	40.6	58.1	41.7	16.7	51.9	64.6	56.3	31.2	42.7	58.4	51.3	16.0
2024	30.0	45.0	47.6	9.5	39.9	64.7	58.3	30.9	32.7	57.8	54.6	17.1
<b>Middle Eastern/Latin American/African</b>												
2020		100.0			72.4	77.6	73.2	57.7	52.0	72.7	62.1	31.0
2021	100.0		100.0	100.0	68.4	78.0	70.3	56.0	59.4	60.0	64.7	29.4
2022		100.0			61.3	73.3	67.4	51.4	41.2	57.1	65.0	55.0
2023			100.0	100.0	60.2	69.4	66.9	51.4	52.8	45.2	56.0	32.0
2024					40.7	68.9	66.3	50.8	24.5	40.9	48.1	18.5
<b>Other Ethnicity</b>												
2020					74.6	81.0	74.3	56.9	31.3	80.0	60.0	10.0
2021					73.2	78.5	72.9	55.1	58.6	72.7	66.7	33.3
2022					65.5	77.0	66.3	53.4	35.0	78.3	75.0	12.5
2023					59.6	73.9	65.5	48.7	37.5	62.5	64.0	28.0
2024					40.9	73.8	71.3	54.5	33.3	70.6	75.0	37.5
<b>Pacific Peoples</b>												
2020	100.0	50.0			68.2	77.1	68.9	33.7	61.4	73.3	67.3	20.0
2021	25.0	100.0	66.7		62.3	71.5	64.9	33.0	50.2	62.0	59.7	19.1
2022	50.0	50.0	100.0	100.0	56.6	67.3	59.4	28.7	46.9	58.1	52.7	16.4
2023	100.0	100.0			52.7	65.0	60.4	29.8	36.4	54.2	49.7	15.7
2024	50.0	100.0	100.0	100.0	36.7	65.1	64.0	30.8	24.6	52.3	55.8	16.1

Level 1 Literacy and Numeracy: Manawatu College

Generated 10-Feb-2025

PR 3 - Cumulative Results by Percentage

Manawatu College					National			Most Socioeconomic Barriers (School Equity Index Band)		
Academic	Achievement	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13	Year 11	Year 12	Year 13
2020	Literacy	72.6	92.6	90.5	85.1	92.7	94.4	74.9	90.2	94.8
2021	Literacy	63.3	90.9	92.9	83.6	92.2	94.2	71.3	88.6	94.8
2022	Literacy	84.1	86.0	100.0	81.6	91.2	93.9	70.0	87.1	94.9
2023	Literacy	66.1	94.5	88.6	82.8	90.8	93.5	71.8	87.8	93.4
2024	Literacy	64.7	79.5	90.5	76.6	89.1	92.2	62.1	85.3	91.5
2020	Numeracy	79.0	96.3	92.9	83.6	91.7	93.7	72.1	88.2	94.3
2021	Numeracy	75.0	88.6	92.9	82.5	91.3	93.6	66.7	87.7	94.1
2022	Numeracy	82.5	88.4	100.0	80.8	90.2	93.3	64.9	84.0	94.5
2023	Numeracy	69.4	96.4	88.6	82.3	90.0	93.0	68.9	85.5	92.4
2024	Numeracy	85.3	86.4	97.6	74.6	89.1	92.2	59.2	84.6	91.1



# NCEA Certificate Endorsement: Manawatu College

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## PR4 - Cumulative Results by Percentage

Academic Year	Manawatu College			National			Most Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3	Year 11 NCEA Level 1	Year 12 NCEA Level 2	Year 13 NCEA Level 3
<b><u>Achieved with Excellence</u></b>									
2020	7.9	7.3	10.5	20.7	17.9	17.5	5.5	3.1	4.1
2021		5.9	8.7	21.1	17.9	17.9	5.5	3.9	3.2
2022	10.4		13.0	19.4	16.5	15.3	6.8	3.7	4.7
2023		7.9		16.7	15.0	13.6	6.6	5.4	6.5
2024		3.7	8.0	11.1	15.2	14.2	6.7	6.2	7.2
<b><u>Achieved with Merit</u></b>									
2020	15.8	2.4	15.8	32.3	24.9	26.3	19.8	10.2	12.2
2021	16.2	8.8	8.7	31.9	23.8	25.3	18.5	9.8	11.0
2022	4.2	6.5	4.3	31.4	24.0	25.5	17.3	11.9	9.5
2023	3.0	7.9	12.5	31.4	23.5	25.6	17.1	9.5	11.6
2024			20.0	28.6	24.9	25.9	15.3	8.3	12.6

