

# MANAWATU COLLEGE

## ANNUAL FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2025

#### School Directory

**Ministry Number:** 205

**Principal:** Matt Fraser

**School Address:** Ladys Mile

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

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**Accountant / Service Provider:**

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

Annual Financial Statements - For the year ended 31 December 2025

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# Manawatu College

## Statement of Responsibility

For the year ended 31 December 2025

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 2025 fairly reflects the financial position and operations of the School.

The School's 2025 financial statements are authorised for issue by the Board.

**Desiree Oriana Paul**

Full Name of Presiding Member



Signature of Presiding Member

**29/05/2026**

Date

**Matthew James Fraser**

Full Name of Principal



Signature of Principal

**29/05/2026**

Date

**Manawatu College**  
**Statement of Comprehensive Revenue and Expense**  
For the year ended 31 December 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>				
Government Grants	2	6,132,605	5,605,383	6,278,331
Locally Raised Funds	3	132,339	153,000	155,181
Interest		20,652	30,000	38,351
Gain on Sale of Property, Plant and Equipment		-	-	400,808
Other Revenue		-	-	1,370
<b>Total Revenue</b>		<b>6,285,596</b>	<b>5,788,383</b>	<b>6,874,041</b>
<b>Expense</b>				
Locally Raised Funds	3	86,276	80,900	74,978
Learning Resources	4	4,295,116	4,023,642	4,148,238
Administration	5	719,756	687,704	791,958
Interest		4,380	945	1,946
Property	6	1,014,062	1,034,158	1,043,619
Loss on Disposal of Property, Plant and Equipment		10,050	-	-
<b>Total Expense</b>		<b>6,129,640</b>	<b>5,827,349</b>	<b>6,060,739</b>
<b>Net Surplus / (Deficit) for the year</b>		<b>155,956</b>	<b>(38,966)</b>	<b>813,302</b>
Other Comprehensive Revenue and Expense		-	-	-
<b>Total Comprehensive Revenue and Expense for the Year</b>		<b>155,956</b>	<b>(38,966)</b>	<b>813,302</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 2025

	Notes	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Equity at 1 January</b>		1,370,327	1,097,323	923,671
Total comprehensive revenue and expense for the year		155,956	(38,966)	813,302
Contribution - Furniture and Equipment Grant		-	-	30,425
Contributions from the Ministry of Education - School House Disposal		-	-	(463,701)
Contributions from the Ministry of Education - Te Mana Tuhono		-	-	66,630
<b>Equity at 31 December</b>		1,526,283	1,058,357	1,370,327
Accumulated comprehensive revenue and expense		1,526,283	1,058,357	1,370,327
<b>Equity at 31 December</b>		1,526,283	1,058,357	1,370,327

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 2025

		2025	2025	2024
	Notes	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Current Assets</b>				
Cash and Cash Equivalents	7	537,169	179,402	402,253
Accounts Receivable	8	339,842	240,732	294,815
GST Receivable		40,162	104,245	31,596
Prepayments		14,911	38,411	11,484
Inventories	9	70,682	36,042	27,077
Investments	10	270,150	413,882	314,705
Funds Receivable for Capital Works Projects	16	72,445	-	66,873
		<u>1,345,361</u>	<u>1,012,714</u>	<u>1,148,803</u>
<b>Current Liabilities</b>				
Accounts Payable	12	374,375	473,109	354,241
Revenue Received in Advance	13	14,223	20,647	28,835
Provision for Cyclical Maintenance	14	72,029	119,124	22,286
Finance Lease Liability	15	16,826	21,326	16,108
Funds held for Capital Works Projects	16	5,469	-	5,469
Funds Held on Behalf of COL Leadership Cluster	17	-	-	35,875
		<u>482,922</u>	<u>634,206</u>	<u>462,814</u>
<b>Working Capital Surplus/(Deficit)</b>		<b>862,439</b>	<b>378,508</b>	<b>685,989</b>
<b>Non-current Assets</b>				
Property, Plant and Equipment	11	852,661	921,329	897,009
		<u>852,661</u>	<u>921,329</u>	<u>897,009</u>
<b>Non-current Liabilities</b>				
Provision for Cyclical Maintenance	14	145,540	232,769	175,911
Finance Lease Liability	15	43,277	8,711	36,760
		<u>188,817</u>	<u>241,480</u>	<u>212,671</u>
<b>Net Assets</b>		<u><u>1,526,283</u></u>	<u><u>1,058,357</u></u>	<u><u>1,370,327</u></u>
<b>Equity</b>		<u>1,526,283</u>	<u>1,058,357</u>	<u>1,370,327</u>

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 2025

		2025	2025	2024
	Note	Actual \$	Budget (Unaudited) \$	Actual \$
<b>Cash flows from Operating Activities</b>				
Government Grants		2,270,320	2,022,179	2,560,258
Locally Raised Funds		130,401	143,000	165,682
International Students		-	10,000	20,448
Goods and Services Tax (net)		(8,566)	-	72,649
Payments to Employees		(1,064,540)	(874,680)	(1,136,592)
Payments to Suppliers		(1,049,251)	(1,719,468)	(1,048,785)
Interest Paid		(4,380)	(945)	(1,946)
Interest Received		20,099	-	45,447
Net cash from/(to) Operating Activities		294,083	(419,914)	677,161
<b>Cash flows from Investing Activities</b>				
Purchase of Property Plant & Equipment (and Intangibles)		(150,171)	(170,500)	(263,323)
Purchase of Investments		(155,446)	-	(300,823)
Proceeds from Sale of Investments		200,000	500,000	900,000
Net cash from/(to) Investing Activities		(105,617)	329,500	335,854
<b>Cash flows from Financing Activities</b>				
Furniture and Equipment Grant		-	-	30,425
Finance Lease Payments		(14,499)	(23,197)	(14,182)
Funds Administered on Behalf of Other Parties		(39,051)	-	(920,018)
Net cash from/(to) Financing Activities		(53,550)	(23,197)	(903,775)
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>134,916</b>	<b>(113,611)</b>	<b>109,240</b>
Cash and cash equivalents at the beginning of the year	7	402,253	293,013	293,013
<b>Cash and cash equivalents at the end of the year</b>	7	<b>537,169</b>	<b>179,402</b>	<b>402,253</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 2025

#### 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 2025 to 31 December 2025 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 are 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 9 to 20 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 and finance lease liability. Financial liabilities are initially recognised at fair value and 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Government Grants - Ministry of Education	1,845,443	1,609,412	1,791,925
Teachers' Salaries Grants	3,126,705	2,882,083	2,989,316
Use of Land and Buildings Grants	635,102	660,915	699,727
Ka Ora, Ka Ako - Healthy School Lunches Programme	472,914	420,000	757,645
Transport Funding	-	-	353
Other Government Grants	52,441	32,973	39,365
	<b>6,132,605</b>	<b>5,605,383</b>	<b>6,278,331</b>

## 3. Locally Raised Funds

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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
<b>Revenue</b>			
Donations and Bequests	11,789	8,000	7,245
Fees for Extra Curricular Activities	27,623	44,000	39,208
Trading	33,970	37,000	35,565
Fundraising and Community Grants	22,618	27,000	26,191
International Student Fees	12,734	10,000	12,142
Other Revenue	23,605	27,000	34,830
	<b>132,339</b>	<b>153,000</b>	<b>155,181</b>
<b>Expense</b>			
Extra Curricular Activities Costs	47,580	41,400	30,600
Trading	34,774	37,000	36,462
Fundraising and Community Grant Costs	2,971	-	1,545
International Student - Other Expenses	622	-	-
Other Locally Raised Funds Expenditure	329	2,500	6,371
	<b>86,276</b>	<b>80,900</b>	<b>74,978</b>
<i>Surplus for the year Locally Raised Funds</i>	<b>46,063</b>	<b>72,100</b>	<b>80,203</b>

The school received a grant from the TG Macarthy Trust for \$2,000 which is included in the Fundraising and Community Grants line in the above note.

## 4. Learning Resources

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Curricular	207,351	268,323	229,589
Employee Benefits - Salaries	3,818,339	3,517,270	3,681,700
Staff Development	17,946	44,000	22,870
Depreciation	208,753	156,949	178,374
Other Learning Resources	139	1,100	138
Information And Communication Technology	42,588	36,000	35,567
	<b>4,295,116</b>	<b>4,023,642</b>	<b>4,148,238</b>



## 5. Administration

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Audit Fees	14,185	13,448	13,648
Board Fees and Expenses	38,303	28,974	27,117
Operating Leases	-	-	621
Other Administration Expenses	70,544	57,547	88,387
Employee Benefits - Salaries	95,943	127,650	137,471
Insurance	23,713	20,885	23,881
Service Providers, Contractors and Consultancy	20,400	19,200	19,200
Ka Ora, Ka Ako - Healthy School Lunch Programme	456,668	420,000	481,633
	<u>719,756</u>	<u>687,704</u>	<u>791,958</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 \$4.00 per student per day.

## 6. Property

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Consultancy and Contract Services	76,670	83,000	80,025
Cyclical Maintenance	88,469	70,000	44,974
Heat, Light and Water	30,745	35,000	33,021
Rates	2,294	1,700	1,891
Repairs and Maintenance	62,370	65,900	69,777
Use of Land and Buildings	635,102	660,915	699,727
Employee Benefits - Salaries	106,803	106,843	102,728
Other Property Expenses	11,609	10,800	11,476
	<u>1,014,062</u>	<u>1,034,158</u>	<u>1,043,619</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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Bank Accounts	537,169	179,402	402,253
Cash and cash equivalents for Statement of Cash Flows	<u>537,169</u>	<u>179,402</u>	<u>402,253</u>

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

Of the \$537,169 Cash and Cash Equivalents \$19,692 is subject to restrictions for the following reasons:

- \$5,469 is held by the School on behalf of the Ministry of Education. The funds have been provided as part of the school's 5 Year Agreement Funding and is required to be spent on the school's buildings. See note 16.
- \$14,223 of Revenue Received in Advance is held by the school, as disclosed in note 13.



## 8. Accounts Receivable

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Receivables	1,779	2,475	1,778
Receivables from the Ministry of Education	34,411	-	6,477
Interest Receivable	2,702	9,245	2,149
Teacher Salaries Grant Receivable	300,950	229,012	284,411
	<u>339,842</u>	<u>240,732</u>	<u>294,815</u>
Receivables from Exchange Transactions	7,149	11,720	3,927
Receivables from Non-Exchange Transactions	332,693	229,012	290,888
	<u>339,842</u>	<u>240,732</u>	<u>294,815</u>

## 9. Inventories

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Uniforms	70,682	36,042	27,077
	<u>70,682</u>	<u>36,042</u>	<u>27,077</u>

## 10. Investments

The School's investment activities are classified as follows:

	<b>2025</b>	<b>2025</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>
	<b>\$</b>	<b>(Unaudited)</b>	<b>\$</b>
Current Asset			
Short-term Bank Deposits	270,150	413,882	314,705
Total Investments	<u>270,150</u>	<u>413,882</u>	<u>314,705</u>



## 11. Property, Plant and Equipment

	Opening Balance (NBV)	Additions	Disposals	Impairment	Depreciation	Total (NBV)
2025	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Board-owned Buildings	-	-	-	-	-	-
Building Improvements	178,823	102,946	(5,571)	-	(12,801)	<b>263,397</b>
Furniture and Equipment	381,577	23,689	(2,409)	-	(85,620)	<b>317,237</b>
Information and Communication Technology	222,884	20,776	-	-	(75,036)	<b>168,624</b>
Motor Vehicles	65,275	-	(2,070)	-	(12,409)	<b>50,796</b>
Leased Assets	48,355	27,044	-	-	(22,875)	<b>52,524</b>
Library Resources	95	-	-	-	(12)	<b>83</b>
	<b>897,009</b>	<b>174,455</b>	<b>(10,050)</b>	<b>-</b>	<b>(208,753)</b>	<b>852,661</b>

The net carrying value of equipment held under a finance lease is \$52,524 (2024: \$48,355)

### 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.

	2025	2025	2025	2024	2024	2024
	Cost or Valuation	Accumulated Depreciation	Net Book Value	Cost or Valuation	Accumulated Depreciation	Net Book Value
	\$	\$	\$	\$	\$	\$
Land	-	-	-	-	-	-
Board-owned Buildings	-	-	-	-	-	-
Building Improvements	420,798	(157,401)	<b>263,397</b>	326,613	(147,790)	<b>178,823</b>
Furniture and Equipment	1,099,497	(782,260)	<b>317,237</b>	1,121,945	(740,368)	<b>381,577</b>
Information and Communication Technology	442,979	(274,355)	<b>168,624</b>	552,745	(329,861)	<b>222,884</b>
Motor Vehicles	81,098	(30,302)	<b>50,796</b>	106,185	(40,910)	<b>65,275</b>
Leased Assets	110,933	(58,409)	<b>52,524</b>	83,888	(35,533)	<b>48,355</b>
Library Resources	40,147	(40,064)	<b>83</b>	40,147	(40,052)	<b>95</b>
	<b>2,195,452</b>	<b>(1,342,791)</b>	<b>852,661</b>	<b>2,231,523</b>	<b>(1,334,514)</b>	<b>897,009</b>

## 12. Accounts Payable

	2025	2025	2024
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Creditors	40,558	220,963	34,608
Accruals	14,185	4,665	13,648
Employee Entitlements - Salaries	300,950	229,012	284,411
Employee Entitlements - Leave Accrual	18,682	18,469	21,574
	<b>374,375</b>	<b>473,109</b>	<b>354,241</b>
Payables for Exchange Transactions	374,375	473,109	354,241
	<b>374,375</b>	<b>473,109</b>	<b>354,241</b>

The carrying value of payables approximates their fair value.



### 13. Revenue Received in Advance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
International Students Advance	-	-	12,734
Grants in Advance - Ministry of Education	-	-	12,673
Revenue Received In Advance	14,223	20,647	3,428
	<u>14,223</u>	<u>20,647</u>	<u>28,835</u>

### 14. Provision for Cyclical Maintenance

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Provision at the Start of the Year	198,197	281,893	241,652
Increase/(decrease) to the Provision During the Year	88,475	70,000	44,968
Use of the Provision During the Year	(69,103)	-	(88,423)
Provision at the End of the Year	<u>217,569</u>	<u>351,893</u>	<u>198,197</u>
Cyclical Maintenance - Current	72,029	119,124	22,286
Cyclical Maintenance - Non current	145,540	232,769	175,911
	<u>217,569</u>	<u>351,893</u>	<u>198,197</u>

Per the cyclical maintenance schedule, the School is next expected to undertake painting works during 2026. This plan is based on the School's 10 Year Property plan / painting quotes.

### 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:

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
No Later than One Year	20,525	21,326	19,064
Later than One Year	47,414	8,711	40,879
Future Finance Charges	(7,836)	-	(7,075)
	<u>60,103</u>	<u>30,037</u>	<u>52,868</u>
<b>Represented by</b>			
Finance lease liability - Current	16,826	21,326	16,108
Finance lease liability - Non current	43,277	8,711	36,760
	<u>60,103</u>	<u>30,037</u>	<u>52,868</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.

	2025	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	Closing Balances
			\$	\$	\$		\$
Gym Upgrade		212056	(31,687)	-	(5,601)	-	(37,288)
Re-roofing Project		212054	5,469	-	-	-	5,469
AMS Combined Project B		234809	(33,986)	30,868	(5,900)	-	(9,018)
Repairs to Roofing		245335	(1,200)	4,334	(3,134)	-	-
Gym Changing Rooms Block F		234804	-	-	(8,000)	-	(8,000)
LSM Mobility Project		252020	-	-	(18,139)	-	(18,139)
<b>Totals</b>			<b>(61,404)</b>	<b>35,202</b>	<b>(40,774)</b>	<b>-</b>	<b>(66,976)</b>

### Represented by:

Funds Held on Behalf of the Ministry of Education	5,469
Funds Receivable from the Ministry of Education	(72,445)

	2024	Project No.	Opening Balances	Receipts from MoE	Payments	Board Contributions / Transfers	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)
<b>Totals</b>			<b>700,935</b>	<b>17,946</b>	<b>(780,285)</b>	<b>-</b>	<b>(61,404)</b>

### Represented by:

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

## 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.

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Funds Held at Beginning of the Year	35,875	-	-
Funds Received from MOE	-	-	57,257
Funds Received from Cluster Members	19,173	-	20,558
Total funds received	<u>55,048</u>	-	<u>77,815</u>
Funds Spent on Behalf of the Cluster	55,048	-	41,940
Funds remaining	<u>-</u>	-	<u>35,875</u>
Funds Held at Year End	<u>-</u>	-	<u>35,875</u>

These funds relate to arrangements where the school is acting as an agent. These amounts are not revenue or expense of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

## 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>2025 Actual \$</b>	<b>2024 Actual \$</b>
<i>Board Members</i> Remuneration	3,255	3,110
<i>Leadership Team</i> Remuneration Full-time equivalent members	720,471 4.52	629,858 4.37
Total key management personnel remuneration	723,726	632,968

There are 10 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 (3 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

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

	<b>2025 Actual \$000</b>	<b>2024 Actual \$000</b>
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	200 - 210	200 - 210
Benefits and Other Emoluments	9 - 10	-
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>2025 FTE Number</b>	<b>2024 FTE Number</b>
100 - 110	5.00	6.00
110 - 120	7.00	5.00
120 - 130	2.00	1.00
130 - 140	1.00	2.00
150 - 160	1.00	0.00
	16.00	14.00

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:

	<b>2025 Actual</b>	<b>2024 Actual</b>
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 2025 (Contingent liabilities and assets at 31 December 2024: 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 for specific individuals. As such, this is expected to resolve the liability for school boards.

## 22. Commitments

### (a) Capital Commitments

As at 31 December 2025, the Board had capital commitments of \$430,819 (2024: \$281,058) as a result of entering the following contracts:

<b>Contract Name</b>	<b>Remaining Capital Commitment</b>
Gym Upgrade	\$ 200,712
Re-roofing Project	23,746
LSM Mobility Project	206,361
<b>Total</b>	<b><u>430,819</u></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 2025 (Operating commitments at 31 December 2024: 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

	2025 Actual \$	2025 Budget (Unaudited) \$	2024 Actual \$
Cash and Cash Equivalents	537,169	179,402	402,253
Receivables	339,842	240,732	294,815
Investments - Term Deposits	270,150	413,882	314,705
Total financial assets measured at amortised cost	<u>1,147,161</u>	<u>834,016</u>	<u>1,011,773</u>

#### Financial liabilities measured at amortised cost

Payables	374,375	473,109	354,241
Finance Leases	60,103	30,037	52,868
Total financial liabilities measured at amortised cost	<u>434,478</u>	<u>503,146</u>	<u>407,109</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 2025**

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 pages 2 to 21, that comprise the statement of financial position as at 31 December 2025, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

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### Opinion

In our opinion the financial statements:

- present fairly, in all material respects:
  - the School's financial position as at 31 December 2025; and
  - the 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.

Our audit was completed on 31 May 2026. This is the date at which our opinion is expressed.

### 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 audit 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 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 the Board intends to close or merge the School, or has 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 communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other information included in the Board's annual report

The Board is required to prepare an annual report which includes the annual financial statements and the audit report, as well as a Statement of Variance, an Evaluation of the School's Students' Progress and Achievement, a Statement of Compliance with Employment Policy, and a Statement of KiwiSport funding. The Board is responsible for the other information that it presents alongside its annual financial statements.

The other information obtained at the date of our audit report includes copies of the Statement of Variance including the Evaluation of the School's Students' Progress and Achievement, Statement of Compliance with Employment Policy, and Statement of KiwiSport funding.

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 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) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, 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 2028
Matt Fraser	Principal	ex Officio	
Toni Kiriona	Acting Principal	Appointed	Nov 2025
Alexcia Knowles - Whaitiri	Parent Representative	Elected	Sep 2028
Aimee Williams	Parent Representative	Elected	Sep 2025
Jason Ellery	Parent Representative	Elected	Sep 2028
Dee Painter	Parent Representative	Elected	Sep 2025
Tracey Robinson	Parent Representative	Co-opted	Sep 2025
Ellen Iwanica	Parent Representative	Co-opted	Sep 2028
Kara Lummis	Staff Representative	Elected	Sep 2028
Nikau Lightband	Student Representative	Elected	Sep 2025
Cielo Bulanhagui	Student Representative	Elected	Sep 2026

## Manawatu College

## Kiwisport

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2025, the school received total Kiwisport funding of \$6,932 (excluding GST). The funding was spent on sporting endeavours.

## Statement of Compliance with Employment Policy

For the year ended 31st December 2025 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.



**Manawatū  
College**

# Statement of Variance 2025

Key	Completed	Partially Completed	Not Completed	Target met	Target not met
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### Goal 1: All students are engaged and successful with learning

Year 9 and 10 students are actively engaged in learning at school		Students leave Manawatū College with a meaningful pathway (vocational, academic, employment)		Neurodiverse learners experience learning success through programmes tailored to individual needs		School wide teaching of literacy and numeracy is established across all learning areas		Student achievement targets continue to trend upwards over time	
Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets
1	1	1	1	1	1	1	1	1	1
2	2	2	2			2	2		
							3		

### Goal 2: To have effective teaching across all year levels

Growth coaching is embedded across senior and middle leadership		Staff have a sound understanding of what it means to be culturally responsive through teaching programmes & student relationships		Practical effect is given to Te Tiriti o Waitangi		Middle leadership practice is strengthened and consistent in line with the purpose of each role		Practice improvement conversations occur on a regular basis	
Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets	Actions	Targets
1	1	1	1	1	1	1	1	1	1
		2	2				2	2	2
			3						

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 Manawatū 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	
									3				

# Strategic Focus : Student Learning

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

Strategic Investment <i>Focus Area 2025</i>	Actions 2025 + (who) <b>Completed</b> <b>Partially Completed</b> <b>Not Completed</b>	Targets and Measures <b>Yes / No</b>	Reason for Variance <i>Next steps</i>
<p><b>Year 9 and 10 students are actively engaged in learning at school</b></p> <p><i>Junior Curriculum</i></p> <p><i>Attendance Systems</i></p>	<ul style="list-style-type: none"> <li>Complete a review of the junior curriculum (SLT) <b>Partially Completed</b></li> <li>Attendance systems are reviewed in Term 1 (HT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Junior curriculum review completed and documented by the end of Term 4 <b>Yes</b></li> <li>Attendance system review is completed by the end of Term 1, with changes implemented as soon as possible <b>Yes</b></li> </ul>	<p>The junior curriculum has been reviewed informally and small adjustments made throughout 2025. Knowing that there will be further changes in 2026 with the pending implementation of a new junior Maths and English curriculum, it was decided to park the rest of the review until more detail of these changes is provided by the Ministry for Term 1, 2026. We trialed a specific literacy and numeracy programme (Education Perfect) with selected junior classes to explicitly teach and monitor achievement in these learning areas.</p> <p>Attendance processes were reviewed and restructured based on current practice and feedback, using these to inform improvements and next steps. One outcome is the development of the Attendance Management Plan.</p> <p><i>Implementation of the new junior Maths and English Curriculum in 2026, supported by a process of ongoing monitoring and review in Terms 1 and 2. Subscription to SMART Lab as an additional tool to support the teaching of literacy and numeracy in 2026. The Attendance Management Plan to be formally implemented in 2026, with updates following on from the internal review from 2025.</i></p>
<p><b>Students leave Manawatū College with a meaningful pathway (vocational, academic, employment)</b></p>	<ul style="list-style-type: none"> <li>New Year 9 - 13 Kaihāpai Ako programme drafted, including progress milestones (all staff) <b>Partially Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Kaihāpai programme implemented by the end of Term 2 <b>Yes</b></li> <li>System established for exit interviews</li> </ul>	<p>Our Academic Coaching programme has been restructured to align with the concept of “Kaihāpai Ako”. Adjustments to this role include a refined focus on educational advocacy and support for students. We used 2025 to test and trial this programme with the intention of using the learnings to inform improvements for 2026.</p> <p>Part of the restructure involved the implementation of a “Learning</p>

<p><i>Kaihāpai Ako</i></p> <p><i>Exit Interviews</i></p>	<ul style="list-style-type: none"> <li>• Create an exit interview process for school leavers (Year 11, 12, 13 Deans) <b>Yes</b></li> </ul>	<p>with school leavers, informed by student and staff voice <b>Yes</b></p>	<p>Progress Reflection sheet”, which placed the learner in the driver’s seat of their learning pathway connecting learning conversations between home and school. We also implemented a new learning tool - Hāpara as the platform for the Kaihāpai programme. Adjustments to the frequency of the delivery of the LPRS were made throughout the year, to balance workload and ensure that the student experience was positive.</p> <p>Exit interview process was completed in consultation with SLT and middle leaders, which was successful.</p> <p><i>Implement the exit interviews tool and use this as a data source within our longer term tracking of students. This will be run by Year Level Deans, and fed through in 1:1 hui with senior leadership. Kaihāpai Ako and Learning Progress Reflection Sheets to continue, with the frequency of LPRS to be to one sheet per term in 2026.</i></p>
<p><b>Neurodiverse learners experience learning success through programmes tailored to individual needs</b></p> <p><i>Systems</i></p> <p><i>Staffing</i></p>	<ul style="list-style-type: none"> <li>• Review the effectiveness of the systems and processes in Poipoia for funded and non-funded students (TIC Poipoia, MT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Poipoia review completed and documented by the end of Term 4 <b>Yes</b></li> </ul>	<p>There has been a significant change in the Poipoia space, with the appointment of a SENCO and TIC Poipoia this year. Students have strong learning pathways and the changes to the programme have been well received by students and whānau. A review has taken place and the feedback from this will be used to continue to grow this space in 2026.</p> <p><i>Learning support will remain a continued focus in 2026, building on the gains made in 2025. Focus and more attention will be given to the leadership growth and support for staff in Poipoia.</i></p>
<p><b>School wide teaching of literacy and numeracy is established across all learning areas</b></p> <p><i>Unit Planning Template</i></p> <p><i>Literacy and</i></p>	<ul style="list-style-type: none"> <li>• School wide universal unit planning template implemented by all teachers <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Unit planning is completed on time, using the universal planning template. All unit plans show evidence of explicit literacy and numeracy teaching <b>Yes</b></li> <li>• Self-evaluations and changes to teacher</li> </ul>	<p>Significant progress with unit planning, with the template is now being used consistently throughout learning areas. We have developed this unit plan to look deeper at learning progressions as part of this. Areas where literacy and numeracy can be delivered are identified within these unit plans across all learning areas. Learning progressions has been an area of focus for improvement this year, a process that has been co-constructed with Leaders of Learning and SLT.</p> <p>Some reflections gathered through PGCs on changes to teacher practice with literacy and numeracy indicate that there is further</p>

<p><i>Numeracy Course</i></p>		<p>practice with teaching literacy and numeracy are captured as part “Professional Growth Cycle” reflections <b>Yes</b></p>	<p>room for development in this area in 2026.</p> <p><i>The improvement of unit planning (and capability that sits within teacher understanding of practice as captured in planning) will remain a continued focus in 2026. There will be an explicit and significant focus on literacy and numeracy across all subject areas, particularly with the NCEA changes in 2026 alongside junior curriculum changes.</i></p>
<p><b>Student achievement targets continue to trend upwards over time</b></p> <p><i>School-wide Tracking Process</i></p>	<ul style="list-style-type: none"> <li>• Student achievement tracking takes place on a four weekly basis, using a centralised tracking sheet accessible by all staff <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Achievement for priority learners and all students is monitored and discussed at least four times a year during staff meetings, using the tracking sheet <b>Yes</b></li> </ul>	<p>We have strengthened our overarching tracking system which looks at the achievement, attendance, progress, effort and pastoral data of all students This is updated fortnightly and sent to staff, and referred to within year level areas hui. In addition, year levels have their own tracking documents with this data to improve systems and outcomes for their specific students which targets priority learners.</p> <p><i>This will remain a continued focus in 2026, in particular the strengthening of the connection between data and its meaningful use in practice. There will be an increased focus on attendance data as the Attendance Management Plan is fully implemented. A possible reshaping of our Friday morning briefing to focus on attendance tracking.</i></p>

## Student Achievement Targets 2025

Year 9	Year 10	Year 11	Year 12	Year 13	Māori
<p><b>Four selected students from each Homeroom (total of 12 students) will make improvement by at least two asttle subphases in Reading, Writing, and Mathematics.</b></p> <p><b>Homeroom 1:</b></p> <p>Maths: 0/4 Reading: 2/4 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: 0/4 Reading: 2/4 Writing: 2/4</p> <p><b>Homeroom 4:</b></p> <p>Maths: 1/4 Reading: 2/4 Writing: 3/4</p>	<p><b>Four selected students from each core class (total of 16) will make improvement by at least two asttle subphases in Reading, Writing, and Mathematics.</b></p> <p><b>Class 1:</b></p> <p>Maths: 1/4 Reading: 0/4 Writing: 0/3</p> <p><b>Class 2:</b></p> <p>Maths: 1/4 Reading: 1/4 Writing: 0/4</p> <p><b>Class 3:</b></p> <p>Maths: 1/4 Reading: 2/4 Writing: 1/4</p> <p><b>Class 4:</b></p> <p>Maths: 1/4 Reading: 1/4 Writing: 1/4</p>	<ul style="list-style-type: none"> <li>90% of Year 11 students will gain Level 1 NCEA Literacy (58.8% in 2025)</li> <li>90% of Year 11 students will gain Level 1 NCEA Numeracy (66.7 in 2025)</li> <li>85% of Year 11 students will gain NCEA Level 1 (51% in 2025)</li> <li>15% of Year 11 students will gain a Level 1 NCEA Merit Endorsement (4.8% in 2025)</li> <li>15% of Year 11 students will gain a Level 1 NCEA Excellence Endorsement (0% in 2025)</li> </ul>	<ul style="list-style-type: none"> <li>85% of Year 12 students will gain NCEA Level 2 (74.5% in 2025)</li> <li>10% of Year 12 students will gain a Level 2 NCEA Merit Endorsement (2.4% in 2025)</li> <li>10% of Year 12 students will gain a Level 2 NCEA Excellence Endorsement (0% in 2025)</li> </ul>	<ul style="list-style-type: none"> <li>70% of Year 13 students will gain NCEA Level 3 (32.4% in 2025)</li> <li>35% of Year 13 students will gain NCEA University Entrance (13.5% in 2025)</li> <li>15% of Year 13 students will gain a Level 3 NCEA Merit Endorsement (16.7% in 2025)</li> <li>15% of Year 13 students will gain a Level 3 NCEA Excellence Endorsement (8.3% in 2025)</li> </ul>	<ul style="list-style-type: none"> <li>90% of Year 11 Māori students will gain NCEA Level 1 (38.9% in 2025)</li> <li>85% of Year 12 Māori students will gain NCEA Level 2 (71.4% in 2025)</li> <li>70% of Year 13 Māori students will gain NCEA Level 3 (28.6% in 2025)</li> <li>35% of Year 13 Māori students will gain NCEA University Entrance (0% in 2025)</li> </ul>

# Strategic Focus: Effective Teaching

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

<b>Strategic Investment</b>  <i>Focus Area 2025</i>	<b>Actions 2025 + (who)</b>  <b>Completed</b> <b>Partially Completed</b> <b>Not Completed</b>	<b>Targets and Measures</b>  <b>Yes / No</b>	<b>Reason for Variance</b>  <i>Next steps</i>
<p><b>Growth coaching is embedded across senior and middle leadership</b></p> <p><i>Continued professional development as regular growth coaching sessions, supported by their 'pipeline' leader</i></p>	<ul style="list-style-type: none"> <li>1:1 leadership hui senior leaders and middle leaders, that focus on strengthening leadership practice (SLT and all MU holders) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>All senior and middle leaders engage in regular in 1:1 leadership hui throughout the year <b>Yes</b></li> </ul>	<p>Leadership pipelines are well established through 1:1 growth coaching at all levels of leadership, through 1:1 regular meetings. The middle leadership layer is stable and strong, having a positive impact on the effectiveness of this role within the school structure as a whole.</p> <p><i>This structure will continue in 2026 without any further changes. Ongoing support for school leaders will continue as planned in 2026.</i></p>
<p><b>All staff have a sound understanding of what it means to be culturally responsive through teaching programmes and student relationships</b></p> <p><i>Engage in professional learning of culturally responsive practice for all staff</i></p>	<ul style="list-style-type: none"> <li>All staff participate in professional learning dedicated to culturally responsive practice (all staff) <b>Completed</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>Partially Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Staff attend one professional learning session 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 semester <b>No</b></li> <li>Students and staff are able to perform school haka and waiata with confidence <b>Yes</b></li> </ul>	<p>We have had dedicated professional learning on culturally responsive practice throughout the year which has included whole staff sessions with Nathan Riki and learning waiata led by our Kaiārahi i Te Reo Māori. While a number of staff had individual PLD sessions with our Kaiārahi i te reo, the goal of one per term was unrealistic due to the fact that those learning needs ended up being met through whole staff PLD instead.</p> <p><i>The next stage of Kia Eke Panuku and strengthening of school observation and feedback practice will take place in 2026. With the resignation of our Kaiārahi i te reo (late December 2025), a replacement will need to be found or alternative plan made to ensure continuity of professional learning in this area.</i></p>

<p><b>Practical effect is given to Te Tiriti o Waitangi</b></p> <p><i>Develop Te Tiriti strategy, supported by an external facilitator</i></p>	<ul style="list-style-type: none"> <li>• Targets from year one of Te Tiriti Strategy are actioned (all staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Year one of Te Tiriti Strategy is implemented <b>Yes</b></li> </ul>	<p>Our Te Tiriti strategy has been further unpacked with staff this year. A number of targets have been completed organically through various strategic workstreams (for example Kia Eke Panuku observations and feedback).</p> <p><i>Further development and alignment of this strategy alongside our new strategic and annual plan is taking place and will be developed for implementation in 2026.</i></p>
<p><b>Middle leadership practice is strengthened and consistent in line with the purpose of each role</b></p> <p><i>Create opportunities that strengthen the leadership capabilities</i></p>	<ul style="list-style-type: none"> <li>• Individual leadership growth plans are created, with goals and targets set (all Middle Leadership) <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>Professional Growth Cycles system improved this year, with adjustments made to create more opportunities to integrate these throughout the year as part of leadership development conversations.. The integration of Kia Eke Panuku helped to strengthen leadership pipelines (the process of leading practice improvement conversations with teachers) and this played a significant role in practice improvement this year.</p> <p><i>Ongoing leadership development to be provided through internal and external PLD opportunities, based on individual needs.</i></p>
<p><b>Practice improvement conversations occur on a regular basis</b></p> <p><i>Implementation of feedback and observation practices</i></p>	<ul style="list-style-type: none"> <li>• Leaders of Learning are empowered to support their teams to implement the Kia Eke Panuku/Poutama Pounamu observation tools (SLT) <b>Completed</b></li> <li>• Kia Eke Panuku/Poutama Pounamu professional learning is provided to all staff (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• All teaching staff receive two formal observations using the Kia Eke Panuku/Poutama Pounamu observation tools from Leaders of Learning <b>Yes</b></li> <li>• All staff participate in at least one Kia Eke Panuku/Poutama Pounamu professional learning session per term <b>Yes</b></li> </ul>	<p>We have spent this year training staff in Kia Eke Panuku ethos and principles and have had formal observations through the observation tool, as well as continued use of feedback cards. These systems have been successful and there has been a real improvement in the quality of feedback given and received to improve practice.</p> <p><i>A slight reduction in the number of feedback cards required each term will take effect in Term 1, as an action point from the internal review with Leaders of Learning clarifying the purpose of feedback cards in the context of how much progress has been made in this area over the last three years.</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 2025</i>	Actions 2025 + (who)  Completed Partially Completed Not Completed	Targets and Measures  Yes / No	Reason for Variance  <i>Next steps</i>
<p><b>School values are woven through learning programmes, relationships and decision making</b></p> <p><i>Year Level Profiles that lead to the Graduate Profile</i></p>	<ul style="list-style-type: none"> <li>Create Year Level Profiles that lead to the Graduate Profile (Year Level Deans + Staff) <b>Not Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Year Level Profiles are created and implemented into practice by the end of Term 4 <b>No</b></li> </ul>	<p>This was an ambitious goal. The intention was to include year level profiles as part of the junior curriculum review but did not eventuate due to the fact that more time (than what was originally anticipated when this goal was set) was required to implement the Kaihāpai programme.</p> <p><i>This goal and target will be carried over into our 2026 annual implementation plan.</i></p>
<p><b>PB4L Tier 2 systems are embedded into practice</b></p> <p><i>Implement PB4L systems and processes at Tier 2</i></p> <p><i>Feedback system for learning</i></p>	<ul style="list-style-type: none"> <li>Implement PB4L Tier 2 processes and systems (TT + Year Level Deans) <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> </ul>	<p>PB4L Set for Tier two was completed this year. A number of gains were made in this area including more consistency across teachers with the delivery of weekly PB4L lessons.</p> <p><i>This will remain a continued focus in 2026, building on the gains made in 2025 - we would like to continue to develop in Tier 2 and fully embed the programme before introducing Tier 3.</i></p>
<p><b>A foundation of trauma informed practice is established across all staff</b></p> <p><i>Continued engagement in professional learning of</i></p>	<ul style="list-style-type: none"> <li>All staff participate in professional learning dedicated to trauma responsive practice (all staff) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Staff attend two professional learning sessions on trauma responsive practice <b>Yes</b></li> </ul>	<p>Trauma responsive practice is a foundation concept that underpins all the things that we do. We revisited these towards the beginning of the year within our PLD structure , but did not explicitly include this during the second half of the year.</p> <p><i>This will remain a continued focus in 2026, building on the</i></p>

<p><i>trauma informed practice for all staff</i></p>			<p><i>gains made in 2025. The intention is to look at engaging with facilitators, as well as continue to weave smaller segments of PLD on a more regular basis as part of PLD plan in 2026.</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>	<ul style="list-style-type: none"> <li>Establish systems that promote the ongoing learning maintenance of restorative practice for staff, students and whānau (SLT) <b>Partially Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>A range of short video clip resources on the fundamentals of restorative practice are created and published on the school website by the end of Term 3 <b>No</b></li> </ul>	<p>We developed our strengthening relationships booklet and also developed a new prospectus video. This gives a high level overview of key kaupapa within our school. We did not complete the videos, but worked to improve systems and structures related to these kaupapa.</p> <p><i>This is an area for ongoing improvement in 2026. The concept of having video resources created for whānau to increase community understanding of restorative practice in our context is something to be considered as part of the 2026 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>Staff social event at least once per term (SLT) <b>Completed</b></li> <li>Wellbeing Committee meets on a regular basis, providing feedback to SLT (LM) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>Staff attend three social events per year <b>Yes</b></li> <li>Wellbeing Committee meets once per term <b>Yes</b></li> <li>Recommendations for improvement provided to SLT as needed <b>Yes</b></li> </ul>	<p>We have had a staff social event every term, which has been well attended. The wellbeing committee met informally but regularly throughout the year. We completed the NZCER well-being survey again this year using the data to make improvements to our wellbeing systems, in consultation with staff. Overall the wellbeing of staff has been higher this year than in previous years.</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> <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>The levers of PB4L are utilised to teach the skills of positive relationships to all students (all staff) <b>Completed</b></li> <li>All students participate in externally facilitated workshop that supports</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>One externally facilitated workshop takes place for each Year Level. Reduction in recorded</li> </ul>	<p>We have had a number of other programmes for our students which included:</p> <ul style="list-style-type: none"> <li>Puhoro STEM</li> <li>RYDA</li> <li>Sex Wise</li> <li>Attitudes</li> </ul> <p>Summary of statistics - incidents recorded on Kamar</p> <p>- 2024 "Discipline" - 292 incidents</p>

	<p>positive relationships with others (Year Level Deans) <b>Completed</b></p>	<p>instances of bullying in Kamar by 30% (2024 as baseline data compared to 2025 data) <b>No</b></p>	<ul style="list-style-type: none"> <li>- <b>2025 “Discipline” - 285 incidents</b></li> </ul> <p>A slight reduction in the rate of incidents recorded overall, however there has been an increase of rates of bullying</p> <ul style="list-style-type: none"> <li>- 2024 “Bullying” incidents - 19 incidents</li> <li>- <b>2025 “Bullying” incidents - 31 incidents</b></li> </ul> <p>We believe the 61% increase in the recorded incidents of bullying is a result of students feeling more confident to speak up to a staff member, knowing that these incidents are dealt with effectively.</p> <p><i>Continued focus to remain in 2026 with supporting students to strategies that help to have positive relationships with others.</i></p>
<p><b>Genuine partnerships with iwi, the community and local primary schools through the Kāhui Ako thrive</b></p> <p><i>Increase the rate and frequency of collaboration 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 schools -Kapa Haka (SLT) <b>Completed</b></li> <li>• Manawatū College hosts primary school events - Netball and Talent Show - (SLT) <b>Completed</b></li> </ul>	<ul style="list-style-type: none"> <li>• Collaboration on events with the community averages at least 15 per year <b>Yes</b></li> </ul>	<p>Strong connections with our local schools and Kāhui Ako, including Manawatū College providing the lunch programme for Foxton Beach School and Coley Street School which has continued to be successful. We work closely with our local schools to support kaupapa like pōwhiri and kapa haka, for example sharing our Kaiārahi i Te Reo Māori to improve the practice of tikanga at other schools. There are stronger connections with the community by being involved with planting harakeke alongside other kura and community stakeholders. Our student leaders are involved in many community events.</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 2026 we will increase the rate of interactions and opportunities to work with our community.</i></p>

# Year 9 & 10 - Student Achievement Data 2025

The following tables represent student achievement progress across the year, according to subphase progression with e-asTTle testing in each area. This is based on progress from data gathered in Term One, with the same testing repeated in Term Four, 2025. 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 robust data set

	YEAR 9							YEAR 10					
	READING		WRITING		MATHS			READING		WRITING		MATHS	
Subphase	#	%	#	%	#	%		#	%	#	%	#	%
- 3 or more	2	13%			2	13%		1	6%	4	27%		
- 2			1	6%				1	6%	2	13%	3	19%
- 1	1	6%	1	6%	1	6%				1	7%		
No change	1	6%			6	37%		6	38%	3	20%	4	25%
+ 1	4	25%	2	13%	5	31%		4	25%	2	13%	6	38%
+ 2	3	19%	4	25%				1	6%	1	7%	2	12%
+ 3 or more	5	31%	8	50%	2	13%		3	19%	2	13%	1	6%

# NCEA Achievement Data 2026

## Achievement in NCEA and UE: Manawatu College

Generated 13-Feb-2026

PR2 - Enrolment Based Cumulative Overall Results

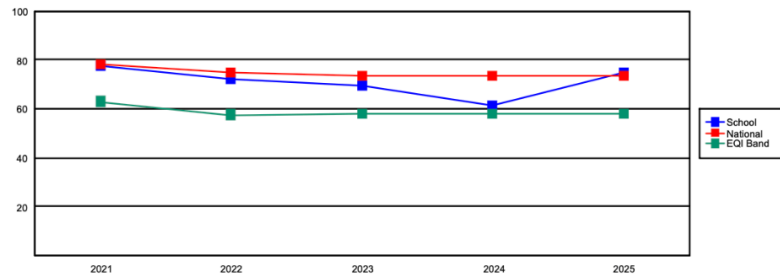
Academic Year	Manawatu College					
	Year 12 NCEA L2	Year 12 NCEA L2	Year 13 NCEA L3	Year 13 NCEA L3	Year 13 UE	Year 13 UE
2021	34 / 44	77.3	23 / 42	54.8	9 / 42	21.4
2022	31 / 43	72.1	23 / 35	65.7	8 / 35	22.9
2023	38 / 55	69.1	16 / 35	45.7	5 / 35	14.3
2024	27 / 44	61.4	25 / 42	59.5	13 / 42	31.0
2025	41 / 55	74.5	13 / 37	35.1	5 / 37	13.5

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
74.9	68.2	50.3
73.2	67.7	49.7
73.6	69.4	50.6
73.2	71.2	51.0

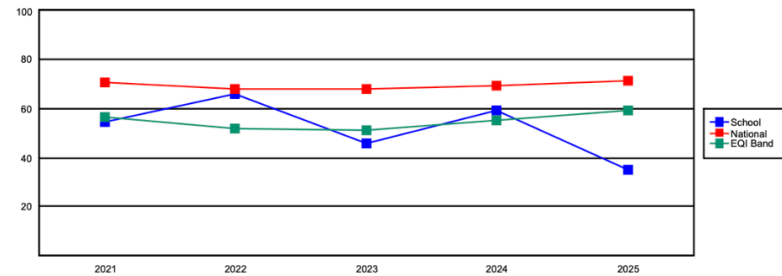
### Most Socioeconomic Barriers (School Equity Index Band)

Year 12 NCEA L2	Year 13 NCEA L3	Year 13 UE
63.0	56.4	18.4
57.6	51.7	17.0
58.2	51.1	16.7
57.9	55.4	20.0
58.1	59.5	20.0

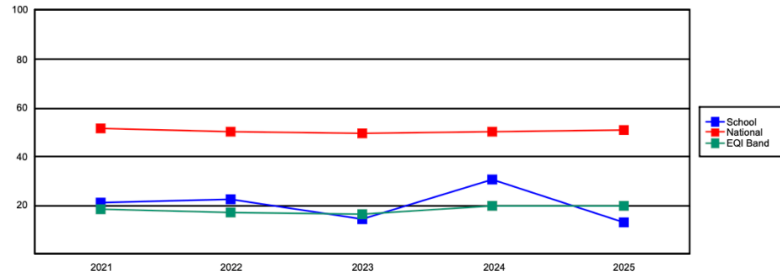
Year 12 - NCEA Level 2



Year 13 - NCEA Level 3



Year 13 - University Entrance

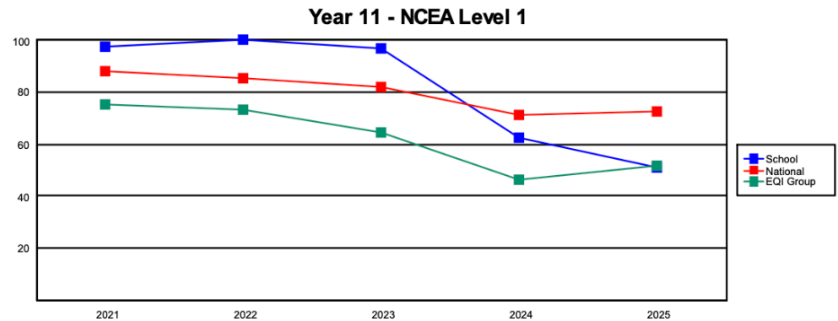


# Achievement in NCEA and UE: Manawatu College

Generated 13-Feb-2026

## PR1 - Participation Based Cumulative Overall Results

Academic Year	Manawatu College			National			Most Socioeconomic Barriers (School Equity Index Band)		
	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participate	Year 11 NCEA L1	Year 11 NCEA L1	Year 11 Participated
2021	97.4	37	38	87.9	43,071	49,003	75.5	1,848	2,448
2022	100.0	48	48	85.3	42,337	49,609	73.3	1,853	2,527
2023	97.1	33	34	81.9	42,371	51,733	64.8	1,788	2,761
2024	62.7	32	51	71.5	32,218	45,069	46.3	1,482	3,204
2025	51.2	21	41	72.6	33,247	45,818	51.9	1,802	3,475

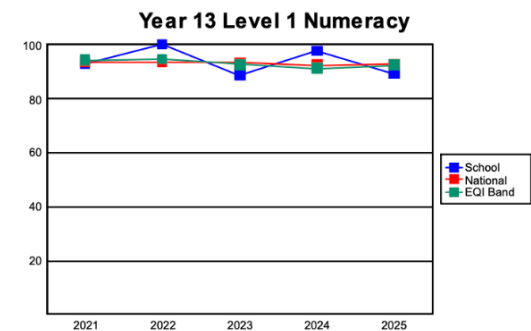
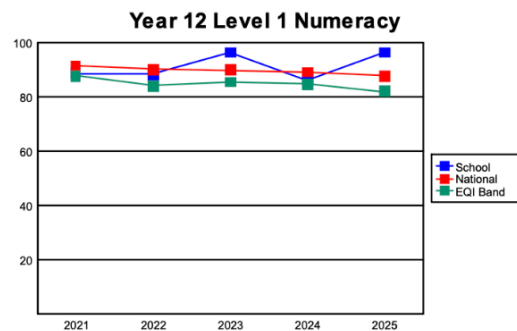
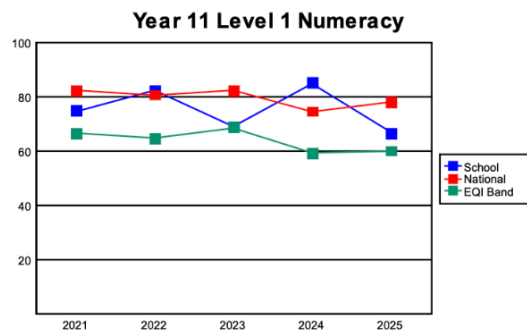
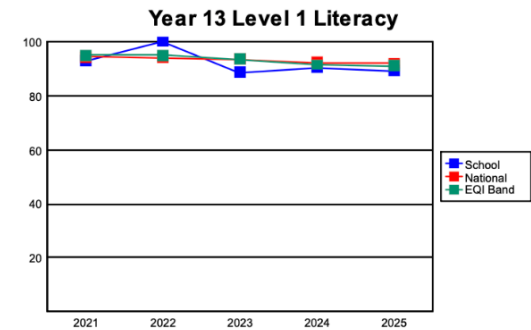
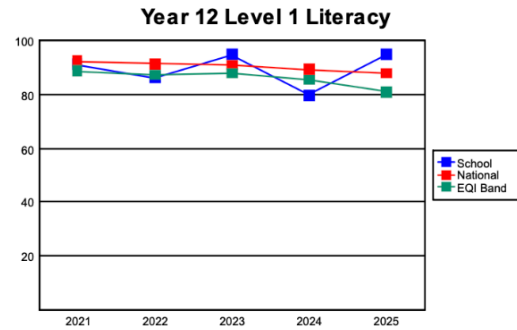
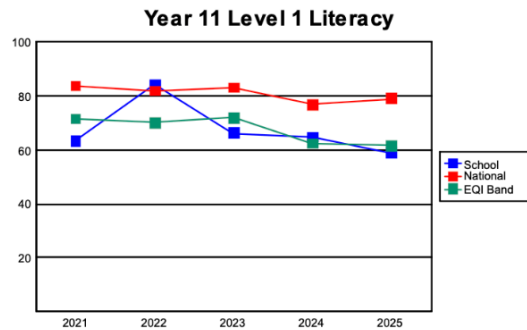


# Level 1 Literacy and Numeracy: Manawatu College

Generated 13-Feb-2026

## 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	
	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	62.2	85.3	91.5
	2025	Literacy	58.8	94.5	89.2	78.8	87.7	92.1	61.4	80.8	91.1
	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	74.8	89.1	92.2	59.4	84.7	91.1
	2025	Numeracy	66.7	96.4	89.2	78.2	87.7	92.7	60.2	82.1	92.3



# NCEA Certificate Endorsement: Manawatu College

## PR4 - Cumulative Results by Percentage

Generated 13-Feb-2026

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>Achieved with Excellence</b>									
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	11.2	15.5	14.1	6.5	6.6	7.2
2025			7.7	10.1	15.1	14.6	7.2	7.0	8.3
<b>Achieved with Merit</b>									
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	28.2	24.5	25.7	15.1	8.2	12.8
2025	4.8	2.4	15.4	27.5	25.6	26.8	15.0	11.6	12.3

