MANUKURA

ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

School Directory

Ministry Number:	739
Principal:	Ilane Durie
School Address:	233 Tennent Drive, Massey University, Palmerston North 4472
School Postal Address:	233 Tennent Drive, Massey University, Palmerston North 4472
School Phone:	06 354 9531
School Email:	admin@manukura.school.nz
Accountant / Service Provider:	Openbook Solutions Limited

Members of the Board:

Name	Position	How Position Gained	Term Expired/ Expires
Meihana Durie	Presiding Member	Elected	Sept-28
Ilane Durie	Principal ex Officio	ex Officio	
Hinemoana Durie-Sedlock	Iwi Representive	Co-opted	Sept-26
Rito Tapuke	Parent Representative	Elected	Sept-28
Marama McDonald	Parent Representative	Elected	Sept-28
Nathan Mathews	Mātanga Tono (Specialist)	Co-opted	Sept-26
Nic Fonotoe	Staff Representative	Elected	Sept-28
Irene Pewhairangi	Staff Representative	Elected	Sept-25
Shirlayne Beckham	Student Representative	Elected	Dec-25

MANUKURA

Annual Financial Statements - For the year ended 31 December 2025

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Manukura
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.

M.K. Durie	Ilare Durie.
Full Name of Presiding Member	Full Name of Principal
OMEHANA KAKATARAU DURIE	
Signature of Presiding Member	Signature of Principal
31-5-26	31-5-26.
Date	Date

Manukura
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Revenue				
Government Grants	2	6,624,819	4,833,718	6,064,151
Locally Raised Funds	3	718,150	554,829	1,199,385
Interest		39,092	10,000	59,255
Other Revenue		2,895	0	0
Total Revenue		7,384,956	5,398,547	7,322,791
Expense				
Locally Raised Funds	3	663,884	611,784	426,849
Learning Resources	4	2,843,583	2,939,559	2,518,534
Administration	5	597,237	509,388	604,499
Interest		4,244	3,000	3,589
Property	6	2,578,241	946,971	2,633,417
Other Expense	7	310,912	288,009	253,234
Loss on Disposal of Property, Plant and Equipment		4,549	0	3,899
Total Expense		7,002,650	5,298,711	6,444,021
Net Surplus / (Deficit) for the year		382,306	99,836	878,770
Other Comprehensive Revenue and Expense		0	0	0
Total Comprehensive Revenue and Expense for the Year		382,306	99,836	878,770

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

BDO MANAWATU Marked for Identification Purposes AUDIT

Manukura
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Equity at 1 January		4,731,365	4,731,365	3,852,595
Total comprehensive revenue and expense for the year		382,306	99,836	878,770
Contributions from the Ministry of Education				
Contribution - Furniture and Equipment Grant		3,990	0	0
Equity at 31 December		5,117,661	4,831,201	4,731,365
Accumulated comprehensive revenue and expense		5,117,661	4,831,201	4,731,365
Equity at 31 December		5,117,661	4,831,201	4,731,365

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.

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Manukura
Statement of Financial Position
As at 31 December 2025

	Notes	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Current Assets				
Cash and Cash Equivalents	8	982,683	605,328	789,198
Accounts Receivable	9	362,922	240,000	236,129
GST Receivable		34,932	20,000	17,754
Prepayments		3,252	5,000	3,000
Investments	10	970,884	700,000	688,469
		2,354,673	1,570,328	1,734,550
Current Liabilities				
Accounts Payable	12	339,442	255,000	254,105
Revenue Received in Advance	13	84,929	70,000	68,527
Finance Lease Liability	15	18,456	12,873	17,468
Funds held in Trust	16	897	0	897
		443,724	337,873	340,997
Working Capital Surplus/(Deficit)		1,910,949	1,232,455	1,393,553
Non-current Assets				
Property, Plant and Equipment	11	3,252,225	3,610,632	3,362,570
		3,252,225	3,610,632	3,362,570
Non-current Liabilities				
Provision for Cyclical Maintenance	14	18,556	0	0
Finance Lease Liability	15	26,957	11,886	24,758
		45,513	11,886	24,758
Net Assets		5,117,661	4,831,201	4,731,365
Equity		5,117,661	4,831,201	4,731,365

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

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Manukura
Statement of Cash Flows
For the year ended 31 December 2025

	Note	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cash flows from Operating Activities				
Government Grants		1,852,713	1,638,832	1,544,783
Locally Raised Funds		728,072	548,185	569,830
Goods and Services Tax (net)		(17,178)	(2,246)	6,121
Payments to Employees		(623,800)	(627,437)	(584,710)
Payments to Suppliers		(1,420,984)	(1,289,554)	(1,144,295)
Interest Paid		(4,244)	(3,000)	(3,589)
Interest Received		40,113	10,000	58,818
Net cash from/(to) Operating Activities		554,692	274,780	446,958
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		2,609	0	652
Purchase of Property Plant & Equipment (and Intangibles)		(71,203)	(435,000)	(631,863)
Purchase of Investments		(282,415)	(11,531)	(31,563)
Net cash from/(to) Investing Activities		(351,009)	(446,531)	(662,774)
Cash flows from Financing Activities				
Furniture and Equipment Grant		3,990	0	0
Finance Lease Payments		(14,188)	(12,119)	(12,120)
Funds Administered on Behalf of Other Parties		0	0	897
Net cash from/(to) Financing Activities		(10,198)	(12,119)	(11,223)
Net increase/(decrease) in cash and cash equivalents		193,485	(183,870)	(227,039)
Cash and cash equivalents at the beginning of the year	8	789,198	789,198	1,016,237
Cash and cash equivalents at the end of the year	8	982,683	605,328	789,198

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.

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Manukura
Notes to the Financial Statements
For the year ended 31 December 2025

1. Statement of Accounting Policies

a) Reporting Entity
Manukura (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 22.

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

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

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

g) 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.

h) 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.

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

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

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

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

The estimated useful lives of the assets are:

Building Improvements	10–67 years
Furniture and Equipment	5–10 years
Information and Communication Technology	4–5 years
Motor Vehicles	5 years
Uniforms	3-5 years
Leased Assets held under a Finance Lease	Term of Lease
Library Resources	12.5% Diminishing value

i) 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.

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

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

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

k) Employee Entitlements
Short-term employee entitlements
Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned, by non teaching staff, to but not yet taken at balance date.

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

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

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

m) 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 Revenue and Expense.

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

n) 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.

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

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision 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 10 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.

p) Financial Instruments
The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable 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.

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

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

Commitments and contingencies are disclosed exclusive of GST.

r) Budget Figures
The budget figures are extracted from the School budget that was approved by the Board.

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

BDO MANAWATU Marked for Identification Purposes AUDIT

2. Government Grants

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Government Grants - Ministry of Education	1,756,618	1,487,997	1,309,513
Teachers' Salaries Grants	2,463,514	2,447,500	2,120,923
Use of Land and Buildings Grants	2,255,503	742,421	2,393,672
Ka Ora, Ka Ako - Healthy School Lunches Programme	149,184	155,800	233,007
Other Government Grants	0	0	7,036
	6,624,819	4,833,718	6,064,151

3. Locally Raised Funds

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

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Revenue	$	$	$
Donations and Bequests	8,620	2,000	6,701
Nutrition and Conditioning	292,102	310,172	266,667
Fees for Extra Curricular Activities	167,326	174,697	78,698
International Travel	164,340	20,000	22,658
Fundraising and Community Grants	8,749	0	646,390
Other Revenue	77,013	47,960	178,271
	718,150	554,829	1,199,385
Expenses			
Extra Curricular Activities Costs	88,724	241,200	135,805
International Travel	207,757	15,000	41,465
Other Locally Raised Funds Expenditure	367,403	355,584	249,579
	663,884	611,784	426,849
Surplus/ (Deficit) for the year Locally raised funds	54,266	(56,955)	772,536

During the year ended 31 December 2025, 36 students, 4 staff members and 4 parents belonging to the Kapahaka group went to Japan for a cultural experience. Other funds were raised and contributed to this trip which have been classified elsewhere.

4. Learning Resources

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Curricular	88,378	118,387	59,862
Information and Communication Technology	10,960	9,000	9,041
Employee Benefits - Salaries	2,508,147	2,579,734	2,250,716
Staff Development	33,690	44,000	20,924
Depreciation	198,469	186,938	177,748
Other Learning Resources	3,939	1,500	243
	2,843,583	2,939,559	2,518,534

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5. Administration

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Audit Fees	14,647	14,647	14,090
Board Fees and Expenses	3,547	4,420	13,806
Legal Fees	7,500	0	9,550
Other Administration Expenses	54,472	43,521	63,301
Employee Benefits - Salaries	330,173	266,000	239,316
Insurance	26,639	18,000	21,646
Service Providers, Contractors and Consultancy	11,075	7,000	9,783
Ka Ora, Ka Ako - Healthy School Lunches Programme	149,184	155,800	233,007
	597,237	509,388	604,499

6. Property

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Cyclical Maintenance	18,556	0	0
Heat, Light and Water	133,066	100,000	118,556
Repairs and Maintenance	79,529	30,050	43,821
Use of Land and Buildings	2,255,503	742,421	2,393,672
Other Property Expenses	91,587	74,500	77,368
	2,578,241	946,971	2,633,417

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. Other Expense

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Loss on Uncollectable Accounts Receivable	0	5,000	4,379
Transport	310,912	283,009	248,855
	310,912	288,009	253,234

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8. Cash and Cash Equivalents

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Bank Accounts	982,683	605,328	789,198
Cash and cash equivalents for Statement of Cash Flows	982,683	605,328	789,198

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

Of the $982,683 Cash and Cash Equivalents $15,251 is subject to restrictions for the following reasons:
• $15,251 of unspent grant funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned. This is included as part of the $84,929 in Revenue in Advance in note 13.

9. Accounts Receivable

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
	$	$	$
Receivables	38,985	38,000	32,505
Receivables from the Ministry of Education	13,686	0	8,770
Loss on Uncollectible Accounts Receivable	(5,154)	0	(8,049)
Interest Receivable	6,232	7,000	7,253
Banking Staffing Underuse	82,123	0	0
Teacher Salaries Grant Receivable	227,050	195,000	195,650
	362,922	240,000	236,129
Receivables from Exchange Transactions	40,063	45,000	31,709
Receivables from Non-Exchange Transactions	322,859	195,000	204,420
	362,922	240,000	236,129

10. Investments

The School's investment activities are classified as follows:

	2025 Actual	2025 Budget (Unaudited)	2024 Actual
Current Asset	$	$	$
Short-term Bank Deposits	970,884	700,000	688,469
Total Investments	970,884	700,000	688,469

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11. Property, Plant and Equipment

2025	Opening Balance (NBV) $	Additions $	Disposals $	Impairment $	Depreciation $	**Total (NBV) $**
Buildings	2,497,730	0	0	0	(52,457)	**2,445,273**
Furniture and Equipment	762,852	59,387	(7,157)	0	(93,329)	**721,752**
Information and Communication	10,840	7,485	0	0	(8,910)	**9,416**
Uniforms	49,440	1,330	0	0	(22,809)	**27,961**
Leased Assets	38,622	24,079	0	0	(20,578)	**42,123**
Library Resources	3,086	0	0	0	(386)	**2,700**
Work in Progress	0	3,000	0	0	0	**3,000**
	3,362,570	95,281	(7,157)	0	(198,469)	**3,252,225**

The net carrying value of furniture and equipment held under a finance lease is $42,123 (2024: $38,622)

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 Cost or Valuation $	**2025 Accumulated Depreciation $**	**2025 Net Book Value $**	**2024 Cost or Valuation $**	**2024 Accumulated Depreciation $**	**2024 Net Book Value $**
Buildings	2,571,177	(125,904)	**2,445,273**	2,571,177	(73,447)	**2,497,730**
Furniture and Equipment	1,042,243	(320,491)	**721,752**	1,007,414	(244,562)	**762,852**
Information and Communication	106,850	(97,434)	**9,416**	99,364	(88,524)	**10,840**
Motor Vehicles	124,783	(124,783)	**0**	124,783	(124,783)	**0**
Uniforms	194,817	(166,856)	**27,961**	193,487	(144,047)	**49,440**
Leased Assets	76,416	(34,293)	**42,123**	67,805	(29,183)	**38,622**
Library Resources	7,196	(4,496)	**2,700**	7,196	(4,110)	**3,086**
Work in Progress	3,000	0	**3,000**	0	0	**0**
	4,126,482	(874,257)	**3,252,225**	4,071,226	(708,656)	**3,362,570**

12. Accounts Payable

	2025 Actual $	**2025 Budget (Unaudited) $**	**2024 Actual $**
Creditors	27,758	20,000	22,990
Accruals	18,557	27,000	26,769
Employee Entitlements - Salaries	272,754	200,000	195,650
Employee Entitlements - Leave Accrual	20,373	8,000	8,696
	339,442	255,000	254,105
Payables for Exchange Transactions	339,442	255,000	254,105
	339,442	255,000	254,105

The carrying value of payables approximates their fair value.

BDO MANAWATU Marked for Identification Purposes AUDIT

13. Revenue Received in Advance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Other revenue in Advance	84,929	70,000	68,527
	84,929	70,000	68,527

14. Provision for Cyclical Maintenance

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Provision at the Start of the Year	0	0	0
Increase to the Provision During the Year	18,556	0	0
Provision at the End of the Year	18,556	0	0
Cyclical Maintenance - Current	0	0	0
Cyclical Maintenance - Non current	18,556	0	0
	18,556	0	0

The School's cyclical maintenance schedule details annual painting to be undertaken, the costs associated to this annual work will vary dependent on the requirements during the year. This plan is based on the qutoes received from an independent contractor.

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	21,608	14,444	20,457
Later than One Year	29,600	12,784	27,228
Future Finance Charges	(5,795)	(2,469)	(5,459)
	45,413	24,759	42,226
Represented by			
Finance lease liability - Current	18,456	12,873	17,468
Finance lease liability - Non current	26,957	11,886	24,758
	45,413	24,759	42,226

16. Funds held in Trust

	2025 Actual $	2025 Budget (Unaudited) $	2024 Actual $
Funds Held in Trust on Behalf of Third Parties - Current	897	0	897
Funds Held in Trust on Behalf of Third Parties - Non-current	0	0	0
	897	0	897

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.

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17. Funds Held for Capital Works Projects

During the year the School received and applied no funding from the Ministry of Education for capital works projects.

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, Department Leads and the Business Manager.

	2025 Actual $	2024 Actual $
Board Members		
Remuneration	2,715	2,190
Leadership Team		
Remuneration	716,512	798,255
Full-time equivalent members	5.25	6.00
Total key management personnel remuneration	719,227	800,445

There are 7 members of the Board excluding the Principal. The Board has held 7 full meetings of the Board in the year. The Board also has a Finance and Property (6 members) committee that meet fortnightly. 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:

Salaries and Other Short-term Employee Benefits:	2025 Actual $000	2024 Actual $000
Salary and Other Payments	170 - 180	150 - 160
Benefits and Other Emoluments	0 - 5	0 - 5
Termination Benefits	0	0

Other Employees

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

Remuneration $000	2025 FTE Number	2024 FTE Number
100 - 110	2	6
110 - 120	6	3
120 - 130	5	3
130 - 140	0	1
140 - 150	1	0
150 - 160	1	1
	15	14

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

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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:

	2025 Actual	2024 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 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

At 31 December 2025, the Board had no capital commitments (2024: $0).

(b) Operating Commitments

As at 31 December 2025 the Board has the following operating commitments.

(a) Sports monitoring hardware and software.

	2025 Actual $	2024 Actual $
No later than One Year	7,588	0
Later than One Year and No Later than Five Years	6,868	0
Later than Five Years	0	0
	14,456	0

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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	982,683	605,328	789,198
Receivables	362,922	240,000	236,129
Investments - Term Deposits	970,884	700,000	688,469
Total financial assets measured at amortised cost	2,316,489	1,545,328	1,713,796
Financial liabilities measured at amortised cost			
Payables	339,442	255,000	254,105
Finance Leases	45,413	24,759	42,226
Total financial liabilities measured at amortised cost	384,855	279,759	296,331

24. Events After Balance Date

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

BDO MANAWATU Marked for Identification Purposes AUDIT

MANUKURA

Analysis of Variance Report
For the year 2025

Principal's endorsement:	Nicholas Fonotoe (Acting Principal)
Board of Trustees' endorsement:	Meihana Durie
Submission date to Ministry of Education:	24 February 2026

Analysis of Variance

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

Annual Goals for Strategic Goal #1 Cultivate a culture of excellence

Long term Goals	Specific Actions for 2025	Expected progress and/or outcomes	Budget/ Resources
1.1. To celebrate achievement and success.	• Celebrate achievement and success through social media, website, weekly assemblies and whānau newsletters. • Maintain an up to date website. • Students to be entered into the Manawatū Secondary Schools Sports and Iwi Awards. • Add to the wall of Honour, recognising those that have attained National Honours this year. • Identify and recognise boys that are achieving academic success. • Graduate profiles established for all students. • Graduate Breakfast.	• More media coverage of MANUKURA successes this year. • Achievement and success will be celebrated through media files, our website, weekly assemblies and whānau newsletters. • Students will be recognised at the Manawatū. Secondary Schools Sports and Iwi Awards. • The wall of National Honours will be updated for 2025 year results. • Boys will be identified and celebrated at MANUKURA functions. • Students will have digital profiles to take with them when they leave MANUKURA. • Students will celebrate with their whānau their success.	Matariki $1,500 End of Year Award Ceremony $10,000

Outcomes achieved and variance

The MANUKURA Official Public Facebook page continues to be a valuable platform for our community. All pānui and achievements are shared through our official MANUKURA Facebook page for our wider whānau, and through the MANUKURA Nation Facebook page for our students.

Among the many celebrations shared, we once again acknowledged those distinguished students who truly embody the values of MANUKURA.

End of Year Achievement Ceremony List - 30 October, 2025

Another wonderful event of celebration and acknowledgements to staff, students and whānau was held for the second time in Te Oha a Matawha. Thanks again to our BOT members who were able to attend. The event culminated in a farewell to our graduate class who comprised a range of young people that reflect the aspirations of MANUKURA. Acknowledgement again to Tāhuriwakanui who continue to avail themselves as hosts of this hapū initiative.

Y9 High Achievers :
Akaesha Wanoa: English, Integrated Studies, Te Reo Māori, Science
Ana Manuel: Art
Haemata Ferris: Music
Jaeda Nolan-Canterbury: Science
Keira Matene-Williams: Food Technology
Kahuraki Aumua: L1 Te Reo Māori, Mathematics
Mana-Ariki Tairea-Tua: Mathematics
Mikaere Atutahi: Science
Te Reimana Ratama-Peina: English
Shay O'Brien: English, Integrated Studies, Mathematics, Te Reo Māori

Y10 High Achievers:
Aria Niwa: English, Science
Atareti Adams: L2 Te Reo Māori
Grace Christensen: Food Technology
Kayley Ponga: Art, Te Reo Māori
Kedron Brown: Music
Korah Castles: Integrated Studies
Maia Tahi: Integrated Studies
Noah Wright: Integrated Studies
Rerekauia Hunia: Mathematics
Ruia-te-koa Simon: English
Tiana Walsh-Addenbrooke: Mathematics
Saydee Ngametua-Smith: Te Reo Māori, Science
Te Mauri Lemisio: English

Y11 High Achievers:
Alexcia Pomare: English, Science

Alicia-May Te Rangi-Sofa: Mathematics Internal
Caylahni McLean-Woon: Te Ao Haka
Gabriella Wright: Sports Science
Kalas Matenga-Philips: English, Music
Kaylee Masoe: Art
Keighley-Rein Araia: Mathematics Internal
Leigha Hazners: Social Studies
Maia Phillips: Food Technology, Mathematics External, Science, Te Reo Māori
Micah Tapsell: Te Reo Rangatira, L2 Te Ao Haka

Y12 High Achievers:
Bella Sue: Chemistry
Cailtin-Rose Rameka: Music
Henare Herbert: Food Technology
Maia Moss: Art, English, Te Reo Rangatira, L3 Mathematics External
Malina Leatherby-Millar: Biology, English, Te Reo Māori
Merenia Houltham: Mathematics Internal
Quinn Rongo-Kea: Sports Science
Rewihaukore Himiona-Te Peeti: Physics
Taihua Mathieson-Julian: Mathematics External
Taimania Tepania: Social Studies

Y13 High Achievers:
Ariria Blackburn-Kingi: Biology
Hekenui Tatana-Tapp: Te Reo Māori
Hera Maihi: Food Technology
Hinepurotu Hauiti: Social Studies
India O'Connell: Sports Science
Kingston-Ryze Akuhata-Brown Taiapa: Te Ao Haka
Kohae Cherrington: English
Mairangi Iwikau: Music, Te Reo Rangatira
Rory Pepperell: Te Ao Māori
Shirlayne Beckham: Chemistry, Mathematics External

Te Mahia Pohatu-Ngahere: English, Mathematics Internal
Te Maia Sweetman: Art
Te Waikaukau Mathieson-Julian: Physics

2025 University Scholarship Recipients

In 2024, we received up to $283,000 in scholarships. This year we were awarded up to $307,825 in scholarships.

The PALMERSTON NORTH RSA TRUST AWARD is in recognition of an individual who demonstrates humility and compassion towards others.
The 2025 Recipient: Hera Maihi ($500)

Massey University Academy of Sport Scholarship - the Sports Scholarship programme is designed to offer support services to the 'student-athlete' that will facilitate their development and enhance their academic & sporting performance. The recipient of the 'Silver Tier' scholarship for 2025 is Te Maia Sweetman ($3,000)

Massey University Undergraduate First Years School Leavers Scholarship - this scholarship is designed to support school leavers to undertake university study for the first time. These scholarships are designed to acknowledge excellence and enable equitable access to study for all students new to Massey undergraduate study. The recipients of this scholarship for 2025 are Mairangi Iwikau ($3,000) and Te Mahia Pohatu-Ngahere ($4,325 & $3,000)

University of Auckland Welcome to Auckland Scholarship - this scholarship is awarded to high achieving secondary school students living in provincial/rural areas (out of Auckland) intending to enrol in bachelor's degree study at AUT in Semester One. The recipients of this scholarship for 2025 are Ariria Blackburn, India O'Connell & Te Waikaukau Mathieson-Julian. ($17,000)

University of Otago Māori Entrance Scholarship - this scholarship is awarded to celebrate academic excellence and cultural diversity. This scholarship is intended to encourage the progression of Māori into tertiary study. The recipients of this scholarship for 2025 are India O'Connell, Te Waikaukau Mathieson-Julian ($20,500), Troy Hewson & Tukarepa Nikora-Nimarota. ($18,500)

University of Victoria Kahotea Scholarship - this scholarship recognises the top applicants from across our suite of school leaver scholarships. Recipients will have achieved exceptional academic results and demonstrated extensive contributions within the areas of culture, sports, community involvement, leadership, or equity. The recipients of the scholarship for 2025 is Hineteohorere Tapuke ($35,000)

University of Victoria Kahurangi Māori Student Scholarship - this scholarship recognises Māori students who have achieved Merit or above in NCEA Level 2 and demonstrate strength of engagement in te ao Māori, involvement in their community, leadership responsibilities, and performance in the arts,

sports, or other cultural contexts. The recipients of the scholarship for 2025 are Anika Bingham-Teppett, Aria Komene, Neve Matthews ($30,000). Brooklyn Tukapua-Ngarimu, Shirlayne Beckham & Te Mahia Pohatu-Ngahere ($10,000)

University of Victoria Raukaraka Scholarship - this scholarship recognises the University's commitment to supporting school leavers who demonstrate leadership qualities and recognises them as New Zealand's leaders of the future. The recipient of the scholarship for 2025 is Ariria Blackburn ($5,000)

University of Victoria Tangiwai Excellence Scholarship - this scholarship awarded competitively based on academic excellence. The recipient of the scholarship for 2025 is Keita Mairerangi Takitimu-Cook ($10,000)

University of Waikato Ko Te Tangata Scholarship - this scholarship named 'for the people', recognises and supports top-achieving students commencing an undergraduate degree at the University of Waikato. The recipient of this scholarship for 2025 is Kingston-Ryze Akuhata-Brown Taiapa ($5,000)

University of Waikato Te Ara Whanui Scholarship - this scholarship recognises the importance the University of Waikato assigns to fostering, developing, and protecting excellence of Māori, and kapa haka, kaupapa Māori, tikanga, reo and/or mātauranga Māori. The recipient of this scholarship for 2025 is Brooklyn Tukapua-Ngarimu ($20,000 over 3 years)

University of Waikato Sir Edmund Hillary Scholarship - this scholarship recognises a well-rounded individual who excels in three key pillars: Academic achievement, Sporting or creative and performing art abilities, and Leadership potential. The recipient of this scholarship for 2025 is Keita Takitimu-Cook ($30,000)

Service Awards

Iroām - Purpose
Our Iroām (Purpose) pou recognises students with a strong sense of purpose, driving high performance and growth. They apply varied strategies, embrace decolonisation and re-indigenisation, to become self-determining. "Mā te iro ka taka te rākau." - Keita Takitimu-Cook and Shirlayne Beckham.

Raka - Unique
"Our Raka (Unique) pou celebrates individuals confidently contributing to both Māori and Te Ao Hurihuri (ever-changing) worlds. These contributions make them unique in being culturally diverse. 'Me raka te mauī, me raka hoki te matau." - Jordie-Lee Kotuhi, Kohae Cherrington, Manueli Boteiviwa, Riley Cribb and Taitusi Boteiviwa.

Auaha - Ascend

Our Auaha (Ascend) pou highlights students that are innovative and solution-focused in overcoming challenges for the benefit of future generations. "Whakakīia ngā whāwhārua kia Aorangi ake te kaupapa." - Aria Komene.

Koha - Legacy
Our Koha (Legacy) pou acknowledges advocates and kaitiaki (stewards) consistently seeking ways to contribute back to our kaupapa as well as their whānau, hapū, iwi and community. "Ahakoa he iti, he māpihi pounamu." - Hera Maihi, Hineteohorere Tapuke, Maia Phillips and Te Maia Sweetman.

MANUKURA JUNIOR ETHOS Awards – Students who consistently display the ethics & principles which symbolise MANUKURA values influencing others and the environment in a positive way.
The 2025 MANUKURA Junior Ethos Award was presented to: **Riley Cribb**.

MANUKURA SENIOR ETHOS AWARD - This significant award is given to a student, or students who consistently display the ethics & principles which symbolise MANUKURA values. The recipient reflects the aspirations of Aorangi - to pierce the sky and achieve in multiple areas at a high level. They have in their time at MANUKURA influenced others and the environment in a positive way adding value to the kaupapa through their outcomes and delivery.
The 2025 MANUKURA Senior Ethos Award was presented to: **Shirlayne Beckham & Keita Takitimu-Cook**.

1.2. To increase the opportunities for athletes to compete at the highest level regionally and nationally.	• Financially support those who gain National Honours. • Qualify for regional and national competitions in all sporting codes. • Support individual athlete pursuits. • Develop exposure and opportunities for the extension of athletes. • Ensure access to up to date technology ensuring students and coaches remain innovative and creative demonstrating improvement through analysis and reflection. • Create a focused sporting performance programme to advance an athlete's ability to prepare and perform at their highest level.	• Students who have gained National honours will be supported financially. • Competing at the national competitions in all sporting codes. • Individual athlete pursuits will gain regional, national, and international success. • Up to date technology in sports analysis will be bought to ensure students and coaches remain innovative and creative through analysis and reflection.	Wall of Honour $2000 **Sports** Waka Ama $12,130, Basketball $28,224, Netball $19,950, Touch $12,340, Kapa Haka $16,800 Girls Rugby $39,501 Boys Rugby $29,255 Individuals $1,000

Outcomes achieved and variance

Staff

Kristina Sue - Commentator SKY TV Rugby, Community Coach of the Year' at the 2025 Manawatū Rugby Awards, Coach of NZ Cavaliers Schools 7's team

Tiatoa - Assistant Coach of New Zealand Under 17 Boys Basketball team

Wade Sharp - Coach and member of the Manawatū Men's Masters touch team who played at the Nationals.

Toni Manuel - Netball New Zealand NZC Umpire, Netball Manawatu Premier 1 umpire and A grade umpire at LNISS

Jamie Worthington - Netball New Zealand NZB Umpire, Netball Manawatu Premier 1 umpire appointed to Premier 1 final, A grade umpire at LNISS appointed to A grade final, Central Zone umpire squad, Winner of Netball Manawatu Premier Reserve grade with Kia Toa.

Jason Temara - Member of the Manawatū Men's touch team.

Potene - Coach of Central Stingrays Men (Premier Touch League), Manawatū Open Mens Touch, Ngati Porou Open Women, New Zealand Maori Women's Touch Team

Kara Adrole - Member of the Samoan Netball team who placed first in the Pan Pacific tournament.

Daniel Tawhai - Manawatū Māori Rugby team

Students

SPORTING EXCELLENCE

Junior Boys' Basketball

Manawatū Secondary School Junior Premier Boys Competition winners - first time in the history of the programme they have achieved this feat.

Rugby Girls 7's
1st Place U15 Hurricanes Tournament

Rugby Girls' First XV
Rex Kerr Cup Winners 1st Place Hurricanes Region, The Pounamu Trophy 1st Place National Top 4, Manawatū Secondary School Sports Team of the Year Finalist. This is the 4th consecutive year that this team has won the top honours in New Zealand Secondary Schools Girls Rugby.

Rugby Boys 1st XV
Manawatū Premier Division 1 Secondary School Competition Winners

SUPREME ATHLETE AWARD: This special award reflects the aspiration of excellence in the sporting performance realm. The award recognises outstanding sporting achievement in 2025. The 2025 Supreme Athlete Award recipient was: **Te Maia Sweetman**.

Te Maia has been integral in the success of the Girls' Rugby programme. She has won 6 National Titles in 3.5 Years (4x Top 4, 2x 7s, 1x World Sanix 7s) and captained both XVs and 7s. She most recently won the Māori Junior Sportswoman of the year award for 2025.

2025 MANUKURA Student - Representative Results

Sporting High Achievers:
Year 9 National Representative Achievement
Milla Perez - Boxing (Australian Golden Gloves - 1st Place)
Te Ahu-Potiki Grace - 3P Tag Team

Year 10 National Representative Achievements
Ngakahu Mathieson-Julian - Rugby League (Aotearoa U14 Team)
Pewhairangi Ashby - Rugby League (Aotearoa U15 Rugby League Team Pasifika Youth

Cup) Riley Cribb - Softball (New Zealand DSox Team) Ryder Morris - Baseball (New Zealand U14 Region Team, New Zealand Performance Squad 2025) Saydee Ngametua-Smith - Rugby League (Cook Island U14 Rugby League Team Pasifika Youth Cup) **Year 11 National Representative Achievements** Kaylee Masoe - Rugby League (Fetu Samoa U15 Team) Keighley-Rein Araia - Rugby League (Aotearoa U15 Team) **Year 12 National Representative Achievements** Kaylani Anaha - Rugby (New Zealand U18 South Team) Kōtuku Hennessy - Rugby (Ngā Māreikura U18 Team), Rugby League (Tonga U17 Rugby League Team Pasifika Youth Cup) Maddi Zimmerman - Netball (Aotearoa Secondary School Netball Team) Nathaniel Raeina - Rugby Sevens (Cook Island U18 Globals Team) Quinn Rongo-Kea - Rugby Sevens (Cook Island U16 & U18 Globals Team) **Year 13 National Representative Achievements** Eva-Rose Dean - Rugby (New Zealand U18 South Team, Ngā Māreikura U18 Team) Kingston-Ryze Akuhata-Taiapa - Rugby (New Zealand U18 South Team, Ngā Māreikura U18 Team) Te Maia Sweetman - Rugby (New Zealand U18 7s Team, New Zealand U18 South Team, Ngā Māreikura U18 Team), Rugby League (Aotearoa U17 Team) Te Waikaukau Mathieson-Julian - Rugby (New Zealand U18 South Team, Ngā Māreikura U18 Team)			
1.3. To ensure opportunities are given to allow all students to access Te Ao Māori.	● Celebration of excellence at Matariki. ● Gain a top three placing in the Manu Kōrero English and Māori sections at Nationals. ● Gain a top three placing in the Wahine Māori Toko i te Ora at Nationals. ● Facilitate wānanga on various aspects of Te Ao Māori.	● Year 9, 10,11 Te Reo Māori is compulsory as a subject. Te Ao Māori is offered at year 12 and 13. ● Offer both Te Reo Māori and Te Reo Rangatira as NCEA subjects. ● Establish a baseline menu of outcomes for each individual in Te Ao Māori.	Ngā Manu Kōrero - $5000 Cultural Wānanga - $10,000

	• Māori Language and or Te Ao Māori compulsory for all students.	• MANUKURA will have speakers at the Nationals in English and Māori. • Successful kapa haka wānanga will have been delivered to gain first place at Regionals to enable the group to compete at the Nationals.	

Outcomes achieved and variance

NGĀ MANU KŌRERO ACKNOWLEDGEMENTS

REGIONALS
Congratulations to all of our students who again performed with distinction at the regional Ngā Manu Kōrero competitions.
Ruia-te-koa Simon - placed 1st in the Junior English section.
Riley Cribb - placed 2nd in the Junior Māori section.
Alexcia Pomare - Participant in the Senior English section.
Maia Moss - placed 1st in the Senior English section.
Kohae Cherrington placed 2nd in the Senior Māori section.
Rewihaukore Himona-Te Peeti - placed 2nd in the Senior Māori section.
Micah Tapsell - Participant in the Senior Māori section.

NATIONALS
Ruia-te-koa Simon competed in the Junior English section, held in Whanganui.

MĀORI WOMEN'S WELFARE SPEECH COMPETITION - NGĀ PŪ KORERO

REGIONALS
Ihaka Whanarere-Tauri - placed 1st in the Intermediate Boys section.
Riley Cribb - placed 1st in the Intermediate Girls section.
Kohae Cherrington - placed 1st in the Senior Boys section.
Micah Tapsell - placed 3rd in the Intermediate Boys' section.
Aria Komene - placed 1st in the Senior Girls' section.

NATIONALS

Ihaka Whanarere-Tauri - placed 1st in the Intermediate Boys section,

RACE UNITY SPEECH AWARDS

REGIONALS
Maia Moss - placed 1st at Regionals.

NATIONALS
Maia Moss - Achieved the Tohu Manukura i te reo (Taura Whiri Award for Te Reo Māori) and the Tohu Eke Panuku (Human Rights Commission Award for Impact).

KAPA HAKA
2nd place at the Regional competition and will represent our region again at the National competition next year.

1.4. To ensure all practices reflect the		• At all occasions all MANUKURA students will wear their uniform correctly and with pride.	Uniform - $1000

expectation of excellence in delivery.	• Ensure all MANUKURA uniforms reflect excellence in their appearance for all occasions we attend. • Professional development for teachers in utilising present excellence exemplars but creating our own levels of excellence reflecting the Te Tamaiti Hei MANUKURA matrix.	• Increased levels of Excellence grades in internal and externals in all NCEA levels. • Te Tamaiti Hei MANUKURA matrix drives our delivery practice.	

Outcomes achieved and variance

We have complete number one uniforms for all students, coats for staff to use and all sports teams have the correct uniform.

Touch uniform examples

<u>Professional Development for 2025</u>

Internal PD workshops continue to explore pedagogical approaches to engage students.
Staff also partake in internal Professional Development Meeting every 3 weeks and contribute to a folder of professional readings.

TA - Massey Grad Dip - 12 Feb, 13-14 March First Aid Course, PD - During holidays ANZAAE CONFERENCE 2025 14-16 Apr, 5-6 May - TDA Summit. 16 May - Whakairo Grad., NCEA L3 Art Marking 24-28 Nov.

WS - Touch Masters - 12/13/14 March JT - Massey Teach 10-14 Feb, Touch Masters - 12/13/14 March, 6 May - Massey Graduation Toni - 7 March PD Mathematics Community of Practice on-line session KS - Accelerate Women in Rugby Conference - 22-23 May, Ignite 7s 29 Oct - 3 Nov. RC - 20-21 Feb TWOR, 13 Mar Ngarimu Scholarship TR -24-25 March Wānanga Kōhanga Reo PD DT - Tiriti Workshops - 3rd March, March 27, 28, May 8, 9, June 5, 6, WIPCE 17-20 Nov. NF - Te Reo Kairangi 28-31 January (Tues-Fri) 21-23 May (Wed-Fri), 10-12 Sep (Wed-Fri), 7 Nov (Fri), Te Matatini - 24-28 February (Mon-Fri), 16-22 May (China - Kapa Haka), WIPCE 17-20 Nov. RM - 29 May, 9-12 Sep Netball Open Nationals RP - 7-11 Apr China ID - 28 Apr - 2 May (Mexico Conference), 6 May (Massey Grad), WIPCE 17-20 Nov. KA - 13-23 Feb Samoa National Netball Team, 9-12 Sep Netball Open Nationals TBO - Te Matatini - 24-28 February (Mon-Fri) HF - 5-7 March Wed-Fri, Pipe Band Nationals TBO, NF, TR, RP - Japan Tour Kapa Haka Oct 5-15 TTF - Feb 3 - 7: Waitangi (LWP), Feb 17 - 4 Mar: Matatini Prep + Matatini (LWP), Mar 31 - Apr 4: Matariki content shoot (LWP), June 18 - 20: Matariki (LWP), Jul 14 - 16: High Performance NZ coaching PD, Sep 15 - 17: High Performance NZ coaching PD (TBC), Oct 20 - 22: High Performance NZ coaching PD, Dec 3 - 18: NZ A Bball Development Tour, Nov 3-7, Nov 12-14, Nov 17-25			
1.5. To cultivate Te Tamaiti Hei MANUKURA	• Provide staff and student workshops to promote the philosophies of MANUKURA underpinned by the Te Tamaiti Hei MANUKURA matrix. • Create opportunities for positive tuakana/teina/tuahine/tungane engagement.	• Staff and students will better understand the philosophies of MANUKURA underpinned by the Te Tamaiti Hei MANUKURA matrix. • Positive relationships between tuakana/teina/tuahine/tungane will continue to develop.	School Camps Junior - $15,000 (Tokomaru Bay/Whanganui) Field Trips / Excursions - $3,000 Students Events - $500 Leadership Camp - $2,000

Outcomes achieved and variance

The evolution of our Pou which comes out of our He Tamaiti Hei MANUKURA Matrix continues. We continued to use pedagogical approaches to engage students. SOLO's are used by staff in learning, assessment and evaluation.
(Te Waiora).

The IPP process continued to evolve with a focus on career pathways for our students.

All students had exit plans as aligned to our Strategic plan. (Education, Health Science, Technology, Sustainability, Te Reo and Ao whānui). Students were given opportunities to further explore career pathways in relation to their IPPs.

Students were given the opportunity to attend University open days at Victoria, Otago, Waikato (Māori open day) and Massey. We also attended Te Wānanga o Raukawa open day.

Once again our students gained scholarships to attend university at Otago, Waikato, Massey, Victoria.

House competitions were again successful, great opportunities for tuakana/teina strengthening and student leadership.

The junior boys paddled on the Whanganui river and the girls went to Tokomaru Bay. These camps are always a success.

Annual Goals for Strategic Goal #2 Enhance learning and achievement

Long term Goals	Specific Actions for 2025	Expected progress and/or outcomes	Budget/ Resources	Outcomes achieved and variance
2.1. To achieve National Certificates of Educational Achievement (NCEA) at Excellence level at all levels.	• For 60% of students at Level 1 to achieve Endorsements with either Excellence or Merit. • For 50% of students at Level 2 to achieve Endorsements Excellence or Merit. • For 30% of students at Level 3 to achieve Endorsements with Excellence or Merit.	• A sound student management system which is regularly reviewed and reported against to ensure accuracy of student progress is evident. • NCEA achievement credits are logged in the student management system within set timeframes. • 95-100% students will attain NCEA at all levels.	$16,750 / $250-$5,000 per Curriculum Subject	86.4% gained University Entrance. NCEA 2025 Achievement Summary compared with 2024.

NCEA Overall Achievement	2024	2025
Level 1	97.4%	100%
Level 2	100%	97.2%
Level 3	92.9%	93.2%
University Entrance	89.3%	86.4%

NCEA Endorsement with Excellence	2024	2025
Level 1	45.9%	31.3%

<table>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>Level 2</td><td>40%</td><td>25.7%</td></tr>
<tr><td>Level 3</td><td>53.8%</td><td>36.6%</td></tr>
</table>
<table>
<tr><th>NCEA Endorsement with Merit</th><th>2024</th><th>2025</th></tr>
<tr><td>Level 1</td><td>27%</td><td>40.6%</td></tr>
<tr><td>Level 2</td><td>25%</td><td>34.3%</td></tr>
<tr><td>Level 3</td><td>23.1%</td><td>36.6%</td></tr>
</table>
</td></tr>
<tr><td>2.2. To achieve sustainable improvement in our literacy/numeracy practices.</td><td>• Teachers are actively involved in initiatives, strategies and/or professional development which are specifically intended to improve literacy and numeracy practices.
• Students literacy / numeracy achievement is actively monitored by Junior / Senior Leads, teachers and strategies put in place where necessary.
• Students will do well in the National literacy and numeracy assessments.</td><td>• Literacy in the Junior school is now taught curriculum wide.
• Teachers readily identify any student who is not working to a satisfactory level weekly..
• Students will be reading at their chronological age.
• From Year 10 up students will achieve literacy and numeracy.
• Any student that does not pass the literacy and numeracy assessment at year 10 will then be monitored the following years to achieve success.</td><td>Literacy
$1,000

Numeracy
$1,000</td><td>We had a 100% achievement rate of Level 1 students in both Numeracy and Literacy after Year 11.

Year 10 Exam Literacy & Numeracy CAA results 2025
31/36 achieved Reading
26/36 achieved Writing
21/36 achieved Numeracy.</td></tr>
<tr><td>2.3. Improve outcomes for all</td><td>• Students know how they are tracking – ILT Leads and</td><td>• Teachers readily identify any student who is not working to a satisfactory level weekly..</td><td>STAR
$42,137</td><td>We use a tracking system between subject teachers and the ILT space which has</td></tr>
</table>

students.	teachers regularly have students up-to-date their IPPs. ● Teachers closely monitor work completion of internals.. ● Deadlines are set and kept by ILT Leads / teachers and students. ● To support students in using the MANUKURA Matrix to ensure student engagement and outcomes are aligned. ● Boys taking leadership roles within MANUKURA. ● Enhancing career opportunities in areas of high demand. ● Boys engagement and higher achievement.	● At risk students will be discussed at weekly leadership hui, taking on feedback from ILT Leads. ● Boys will lead at MANUKURA events. ● Boys will represent MANUKURA at cultural and leadership opportunities. ● Boys will be encouraged to attend university open days. ● Boys engagement and achievement levels will increase across all NCEA levels. ● Year 9/10 Technology challenge. ● Follow the Further Opportunities for Student programme. ● Continue with PUHORO. ● Relevance - students determine their passion area and that passion platform drives their learning menu.	Innovative Learning (made up of human resource, IT travel, conferences and resources.	created greater accountability between Year Leads, staff and students. SOLOs help the students evaluate their work. We believe this will develop their editing skills and the ability for them to know what their grade is before they hand in their work for assessment. This helps their self management too. This is a school wide initiative. Teachers monitor work through using the KAMAR summary sheets. Teachers are expected to constantly update the collective document that describes current work and any overdue work in subject areas. Food technology has continued to grow and students can take this through to NCEA level 3. We continue to teach Hospitality. Year 10 Art students no longer submit boards for Level 1 as we are now doing a two year programme to ensure depth in thought analysis using SOLO Taxonomy. The Regionals for Ngā Waāhine Māori Toko i te Ora were a success last year. We won the Intermediate boys and girls sections so went to Kaitaia for the Nationals. Ihaka Whanarere-Tairi won the Nationals. Maia Moss won the regional and was awarded a taonga at the national Race Unity Speech Competition.

				We had the highest number of participants last year for the Ngā Manu Kōrero regionals and we represented at the Nationals in Whanganui.
2.4. To continue to develop sustainable career education and guidance.	• To ensure the IPP Process identifies and supports all students in their vocational aspirations reflecting the Te Tamaiti Hei MANUKURA matrix. • To ensure all Year 13 have relevant exit plans. • Students will be given the opportunity to explore relevant pathways.	• Students are gaining clarity on their vocational aspirations. • Year 13 students will have relevant exit plans. aligned to their passion. • Students will be aligned to our Te Tamaiti Hei MANUKURA Matrix.	Tertiary providers etc	Students participated in career expos and visited universities throughout the country, broadening their understanding of future pathways. Many were successful in securing university scholarships to support their studies in 2025. Linkage of Te Tamaiti Hei MANUKURA Matrix.
2.5. To provide real experiences in order to develop the key competencies in our students. *Collaboration* *Communication* *Critical Thinking* *Culture* *Our capacity to engage students through real experiences to engage and expand their worldview.*	• Key competencies support young people in becoming confident, connected, actively involved, lifelong learners as described in the *New Zealand Curriculum* vision. • Key competencies should be embedded in learning in each of the learning areas. • Key competencies are supported by effective pedagogy. Thinking • Creative, critical and metacognitive processes will be used to make sense of new information and experiences.	• Ensure the context matches the student's passion area. • Engage them in increasingly wide-ranging and complex contexts. • Key competencies strengthen students' capacity to participate in the world right now, rather than just prepare them to participate in the world at some time in the future. • Key competencies are complex and changing – they will look different in different contexts, and will be developed through opportunities to use them in increasingly wide-ranging and complex contexts. • Students will be given opportunities to create strong connections to communities. This is one of the strongest challenges facing schools.	(Already part of 1.3) Junior Camp $15,000 Overseas trips (Spain, Japan, etc) $15,000 Further Opportunities for Students (Innovative learning)STAR STAR $42,137	Staff meetings have been utilised to further discuss the kaupapa of MANUKURA and education staff on decolonising and re-indigenising. Morning briefing times and House Sports / Fun events are used to foster the whanaungatanga amongst staff and students, tuakana/teina connections on Friday afternoons - He Rau MANUKURA. Junior camp went well for the girls in Tokomaru Bay and the boys on the Whanganui river. There were a number of field excursions last year such as river studies, marae visits,

	● Students will be exposed to new knowledge allowing them to construct new knowledge. ● Students will be developed in their intellectual curiosity ● Students will need to problem solve. ● Students will challenge the basis of their assumptions and perceptions about other cultures within our world. Intellectual curiosity is at the heart of this competency. ● Students who are competent thinkers and problem-solvers actively seek, use, and create knowledge. They reflect on their own learning, draw on personal knowledge and intuitions, ask questions, and challenge the basis of assumptions and perceptions. ● Critical thinking and developing a sense of our place in the world - global citizenship. <u>Relating to Others</u> ● Students will learn to make individual compromises to benefit the group. ● Participation, self-management and respect for others - students, staff, parents.	● Students will be given authentic experiences to build their participating and contributing competencies. ● Students using the key competencies will use our innovative Te Tamaiti Hei MANUKURA approach as part of their learning.		art gallery, speech competitions, productions, school exchanges etc. In October our Kapa Haka travelled to Japan for 10 days to meet and exchange cultures at two schools in Tokyo while also performing at the NZ Embassy. They also travelled to Kyoto for the second half of their trip. A variety of experiences to help with Collaboration, Communication, and creating a Critical Thinking Culture. Through sports and cultural exchanges we were able to engage students through real experiences to engage and expand their worldview. Students have had the opportunity to continue to use our technology, drones and cameras to explore the world of film. Junior camps continue to be a success. RAMs and the experiences gained by both the students and staff were memorable. Good to see the safety around water was the focus at all times.

	● An openness to engage with different peoples and cultures. <u>Using language, symbols and text</u> ● Students who are competent users of language, symbols, and texts can interpret and use words, numbers, images, movement, metaphor, and technologies in a range of contexts. ● Students will use ICT technologies to access information and provide and communicate information to and with others. They also have the opportunity to create an international classroom for discussion on relevant topics: ❏ Environment ❏ Language ❏ Sport <u>Managing self</u> ● Students will adapt their leadership skills according to different situations. ● Students will talk about the challenges of environments, not just about what has been experienced. ● This is an opportunity to support and encourage students when the going gets tough. The ability to show			

	positivity and confidence in them to make good decisions. <u>Participating and contributing.</u> ● Students can interact confidently with others in team situations, and make individual compromises based on identifying ways to improve outcomes for the team. ● Students participate in creating healthy teams by taking responsibility and critical action. ● Students will use the innovative MANUKURA approach within their learning. Work in collaboration with whānau and students to organise a 2025 Sporting and Cultural experience overseas.			
2.6. Ensuring we have quality staff suitable for the MANUKURA model of delivery.	● All staff appointments made by November 20th, for next year. ● Employ staff who have the capacity to advance and extend the programme in all areas.	● New staff appointments for 2025, two in the Science areas.	Professional Development 30 Staff @$500 = $15,000 and Principals Well-being fun = $12,000. = $27,000	Various PD opportunities were undertaken last year. 2 staff members are national NCEA moderators. 2 staff are National NCEA panel markers. Many coaching staff attend workshops in their codes. We continue to employ our specialist Literacy teacher who provides extra support with those students who need remedial one on one tutoring.

				One staff member continues her role as a sports commentator which highlights another career opportunity for our students to pursue. We are fortunate to have a staff member who only worked part-time this year that has made gains in videography and social media promotions outside of MANUKURA. We support this development as he is able to share these skills with our students and provide another pathway beyond school.
2.7. To provide a robust growth system for staff to continue to develop and evolve their delivery.	• Maintain a digital Professional Appraisal Growth Cycle.	• Maintain the digital Professional Growth Cycle system.	Principal's appraisal $0	We have continued to evolve our PGC template.

Annual Goals for Strategic Goal #3 Enhance kaupapa organisation				
Long term Goals	**Specific Actions for 2025**	**Expected progress and/or outcomes**	**Budget/ Resources**	**Outcomes achieved and variance**
3.1. To develop a 21st century pedagogical approach that incorporates learning with digital technologies to improve student outcomes.	• Develop and provide a Professional development programme, to upskill staff in the effective use of digital technology. • Maintain the MANUKURA Student Site as a means of communication.	• Increased capacity amongst staff allowing the implementation of more digital tools in teaching & learning.	Digital Technologies $5,580	Teachers are confident in using their technology for their planning and delivery. We use a number of google apps to upskill our teaching staff and students.
3.2. To establish policy structure.	• Review and digitally update the policy and procedure manual and review process to ensure these are regularly reviewed and managed.	• Policies, procedures, and manuals are accessible online.	No costs	We have reviewed and digitally updated policies and procedures and review processes to ensure these are regularly reviewed and managed through the board and leadership team. At the end of 2025 we have started to implement School Docs as our policy and procedures - cost is $2438 incl per year.
3.3. Acknowledge mana whenua and engage with iwi.	• Establish and engage appropriately with iwi outside our rohe.	• Strengthen relationships with iwi that have supported our kaupapa.	BOT $500 Hospitality $0 (included under the Nutrition budget)	We have established and engaged appropriately with iwi in and around our rohe. Rangatira of Rangitāne, Ngāti Whakatere, Ngāti Raukawa, Ngāti Kauwhata, Ngāti

				Pikiahu-Waewae, Ngāti Rangatahi/Matakore continue to be supportive advocates of our kaupapa. We continue to engage with Tāhuriwakanui and Rangitāne sharing history, teaching us waiata (Kāore te aroha) and connection to important landmarks.
3.4. Provision of ongoing appropriate professional development.	• Maintain a professional development report for Board reference.	• A professional development report will be included in the BoT report.	30 Staff @$500 = $15,000	(Refer to 1.4) A professional development report was maintained for Board reference. All staff are expected to participate in school-wide professional learning and to further develop their expertise in an area of personal passion.
3.5. All school documentation for consent to assess is regularly reviewed.	• Critique the assessment procedures as outlined in the Quality Management System and the MNA report.	• Assessment procedures as outlined in the Quality Management System and the MNA report are annually critiqued. Expecting an MNA visit this year.		We continue to abide by the assessment procedures as outlined in the Quality Management System and the MNA report. We are due for a MNA visit. NZQA are happy with our processes. We have a new School Relationship Manager this year - Tia Rata.

3.6. Ensure that our financial systems allow for realistic and detailed budgets, effective monitoring, control, reporting and auditing.	● Budgets are set and monitored to ensure we have a balanced control of expenditure. ● Budget decisions relate to strategic goals and in particular the annual plan. ● Provide financial reports to all budget BOT meetings.	● Budgets are set and adhered to maintain a robust system of monitoring and control of expenditure. ● Budget decisions relate to strategic goals and in particular student centred goals. ● Provide financial reports to all budget holders and reporting to BOT at every BOT meeting.	Accountancy consultancy Xero - $7,000 Auditor - $14,647	Budgets were established and carefully monitored to maintain balanced expenditure. Regular meetings between the Leadership Team, Finance Manager, Board of Trustees, and our accountant ensured strong financial oversight and alignment with our strategic priorities, particularly our student-centred goals. Strategic investment has enabled us to commence the development of an additional sports shed next year. Comprehensive financial reports were presented at each Board meeting, and the Auditor confirmed that robust financial controls are in place.
3.8. Establish MOU's with external providers.	● Ensure that MOU with external providers are mutually beneficial.	● Re-engage an MOU with UCOL. ● Re-engage an MOU with Manawatū Rugby. ● Maintain gym membership options for elite athletes. ● MOU with Gateway. ● Revise and update the Massey partnership.	$94,478.35 Conditioning wages $1,500 Conditioning equipment	We ensured that the MOU with external providers are mutually beneficial. Partnership agreement continues with Massey University. We have an MOU with TIPENE to umbrella them under our authorisation of consent to assess with NZQA.
	● Attend kaupapa Māori initiatives that		Matariki $1,500	Principal & TTF is constantly

3.9. To promote to the wider community an education model that enhances outcomes.	promote Māori advancement, i.e. Matariki Ngā Manu Kōrero, Wāhine Māori Toko i te Ora. ● Presenting at public forums. ● Intermediate School engagement to promote our brand. ● Using our MANUKURA media platforms to promote the MANUKURA model.	● Attend Regional and National Ngā Manu Kōrero this year. ● Presenting at public forums. ● Partnership with Aorangi marae. ● Regularly updating our website promoting our MANUKURA model.	Ngā Manu Kōrero Nationals $5000	updating and monitoring the Public Website and MANUKURA Whānau Facebook page. We continued to update our website in 2025 and appointed TTF to create social media material. Student enrolment 2026 was confirmed and whānau informed by early October.
3.10. Maintain systems and procedures to implement an annual maintenance and property plan to alert MOE.	● To include cyclical maintenance and replacement to all areas of property. ● Capital inventory will be established.	● We will have cyclical maintenance and replacement to all areas of property. ● We will be regularly updating the established capital inventory.	$29,050	
3.11. Effective use of available physical resources in order to enhance student learning.	● To establish an MOU with any new facilities we use. ● To buy new resources as needed	● An MOU is in place for any new programmes that need further facilities. ● New resources will be bought	$15,000	All learning spaces were fully utilised in our facilities.
3.12. To manage and implement effective fiscal and purchasing controls.	● To engage with Open Book Accountancy to manage our fiscal and purchasing controls. ● To provide a draft budget in October, for the following year. ● To review the grants available from outside agencies and how we can best use these to support the wider goals of our programme.	● Open Book Accountancy manages our fiscal and purchasing controls. ● To review and apply for grants available from outside agencies and how we can best use these to support the wider goals of our programme.	$14,647 Audit BDO Accountancy $7,000 Open Book	Budgets are prepared and completed in accordance with required timelines. We operate under an open-book accounting approach, and the Auditor's report raised no concerns.

3.13. Ensure there are sufficient fields and courts to maintain our sports delivery.	• To investigate the possibility of extra fields and courts.	• Sufficient fields and courts will be available for MANUKURA use.		We continue to use Massey facilities otherwise all other conditioning and sports training are onsite.

MANUKURA

Statement of Compliance

For 12 months period ending 31st December 2025

For the year ended 31st of December 2025 the MANUKURA 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 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.

Signed by: _____ 13/02/2026

Nicholas Fonotoe (Acting Principal)

MANUKURA

KIWISPORT

For 12 months period ending 31 December 2025

Kiwisport is a government funded initiative to support students participation in organised sport and was brokered by Sport Manawatu

MANUKURA received $5420.13 in 2025. This was applied to our students by:

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

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

Signed by : 13/02/2026
Nicholas Fonotoe (Acting Principal)

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MANUKURA'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Auditor-General is the auditor of Manukura (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 17, 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.

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 2 June 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 arises 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, 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